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This first edition of Public Audit in the European Union provides information on the work and role of supreme audit institutions across all EU Member States and at Union level, illustrating their contribution to the effective functioning of our democracies.

With this handbook, we aim to provide an overview of the mandate, status, organisation, work and output of the 29 supreme audit institutions of the EU and its Member States and illustrate the differences and similarities between them. Other public audit bodies set up in some Member States, such as regional or provincial ones, are not included in this publication.

We prepared this publication bearing in mind the assignment that was given to us, as the European Court of Auditors, in Article 287(3) of the Treaty on the Functioning of the European Union (TFEU), namely to cooperate with the supreme audit institutions of the EU Member States “in a spirit of trust while maintaining our independence”.

The information was collected in close cooperation with the various audit institutions, and the European Court of Auditors is grateful to them and their staff for their support.

We hope that this handbook attracts the interest of auditors, policymakers and legislators across the EU and beyond.
PUBLIC AUDIT
IN THE EUROPEAN UNION

SUPREME AUDIT INSTITUTIONS
IN THE EU
AND ITS MEMBER STATES
AN OVERVIEW
INTRODUCTION

Public scrutiny is an integral part of democratic systems. All 28 countries that now form the European Union (EU) have put in place arrangements to ensure that public expenditure is accountable, transparent and robustly supervised. This is where supreme audit institutions (SAIs), as external public auditors, come into play.

SAIs independently investigate the efficient, effective and economic use of public resources as well as the compliance of public spending and revenue collection with the applicable rules. They support parliamentary control of governments with their fact-based, objective and impartial audit reports, and thereby help to improve policies, programmes, public administration and the management of their state’s finances. This helps to build citizens’ trust in our societies’ checks and balances and further develop democracies that function properly.

Besides promoting and developing accountability and transparency in government, EU SAIs also play an active role in supporting the capacity building of public audit bodies in third countries.

Many of the 29 SAIs in the EU and its Member States, covered in this repository, can boast a rich heritage (sometimes dating back several hundreds of years), while others were only recently established in their current form. The structure, remit and powers of most SAIs have evolved over time, sometimes as a result of political changes or the reform of public administration. The existence of an independent SAI is a condition for joining the EU.
The EU has been established in 1993 by the Maastricht Treaty. Its precursors – the European Coal and Steel Community (ECSC), the European Economic Community (EEC) and the European Atomic Energy Community (EAEC or Euratom) – date back to the 1950s. Since 1993, 16 countries acceded to the Union (in 1995, 2004, 2007 and 2013). Currently, the EU comprises 28 Member States.

- **MEMBER STATES IN 1993**: Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxemburg, Netherlands, Portugal, Spain, United Kingdom
- **1995 ENLARGEMENT**: Austria, Finland, Sweden
- **2004 ENLARGEMENT**: Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia
- **2007 ENLARGEMENT**: Bulgaria, Romania
- **2013 ENLARGEMENT**: Croatia
TYPES OF SAIs AND SAI GOVERNANCE

There are different ways of classifying SAIs. Traditionally, they are grouped into bodies with organisational structures that are rooted in the French/Latin, Anglo-Saxon, or Germanic tradition. Nowadays, however, the distinction is mainly made between bodies with or without jurisdicitional power. Another distinction can be made between monocratic SAIs that are headed by a single person (President, Auditor General, or Comptroller and Auditor General) and SAIs that are governed by a collegiate body (e.g. a board, college, senate or plenum).

Within this broad range, further distinctions could be made, for example based on SAIs’ power to also perform audits on the lower levels of government, or on the relationship between the SAI and its national parliament.

<table>
<thead>
<tr>
<th>SAI GOVERNANCE</th>
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<tbody>
<tr>
<td>Governing body/ Head of SAI</td>
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<tr>
<td>AUSTRIA</td>
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<td>BELGIUM</td>
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</table>
INDEPENDENCE

EU SAIs are independent public bodies. Their independence from the legislature, executive and judiciary is enshrined in the constitution. Depending on their mandate, SAIs may conduct *ex ante* or *ex post* checks, to assess the legality and regularity of revenue and expenditure, as well as the economy, efficiency, and effectiveness of policies, programmes and measures, or the functioning of the public administration. Some SAIs also evaluate the impact of public policies and programmes.

JURISDICTIONAL FUNCTION

Some SAIs have a special status as jurisdictional courts. This allows them to initiate legal proceedings against public fund managers or accountants who are possibly involved in irregularities regarding public expenditure and assets. The jurisdictional function gives SAIs a tool to publically identify personal responsibilities and sanction individuals within the public service.
**RELATION WITH PARLIAMENT**

The relationships between SAIs and parliaments across the EU are as diverse as the public audit bodies themselves. While all SAIs are independent bodies, some form part of the parliamentary oversight structure.

<table>
<thead>
<tr>
<th>SAI WITH JURISDICTIONAL FUNCTION / PERFORMING EX ANTE AUDITS / PART OF PARLIAMENTARY OVERSIGHT STRUCTURE</th>
<th>Jurisdictional function</th>
<th>Ex ante audit</th>
<th>Part of parliamentary oversight structure</th>
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<tbody>
<tr>
<td>AUSTRIA Rechnungshof</td>
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<tr>
<td>BELGIUM Rekenhof Cour des comptes Rechnungshof</td>
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<tr>
<td>BULGARIA Сметна палата на Република България</td>
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<tr>
<td>CROATIA Državni ured za reviziju</td>
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<tr>
<td>CYPRUS Ελεγκτική Υπηρεσία της Κυπριακής Δημοκρατίας</td>
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<tr>
<td>CZECH REPUBLIC Nejvyšší kontrolní úřad</td>
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<td>DENMARK Rigsrevisionen</td>
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<td>ESTONIA Riigikontroll</td>
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<tr>
<td>FINLAND Valtiontalouden tarkastusvirasto</td>
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<tr>
<td>FRANCE Cour des comptes</td>
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<tr>
<td>GERMANY Bundesrechnungshof</td>
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<tr>
<td>GREECE Ελεγκτικό Συνέδριο</td>
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<tr>
<td>HUNGARY Állami Számvevőszék</td>
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</tbody>
</table>
Despite the diversity, it is a common feature that SAIs in the EU and its Member States generally maintain close relationships with their parliaments. This relationship is principally a reporting one, in which the SAI sends its audit reports to parliament. These reports are usually discussed by a special committee, and sometimes, depending on the jurisdictional function, ex ante audit, and part of parliamentary oversight structure, it may also involve other committees or stakeholders.

<table>
<thead>
<tr>
<th>Jurisdictional function</th>
<th>Ex ante audit</th>
<th>Part of parliamentary oversight structure</th>
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<tbody>
<tr>
<td>IRELAND</td>
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<tr>
<td>Office of the Comptroller and Auditor General</td>
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<td>ITALY</td>
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<tr>
<td>Corte dei conti</td>
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<tr>
<td>LATVIA</td>
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<tr>
<td>Latvijas Republikas Valsts kontrole</td>
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<td>LITHUANIA</td>
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<tr>
<td>Valstybės Kontrolė</td>
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<td>LUXEMBOURG</td>
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<tr>
<td>Cour des comptes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MALTA</td>
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<td>●</td>
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<tr>
<td>National Audit Office</td>
<td></td>
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<tr>
<td>NETHERLANDS</td>
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<tr>
<td>Algemene Rekenkamer</td>
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<tr>
<td>POLAND</td>
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<tr>
<td>Najwyższa Izba Kontroli</td>
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<tr>
<td>PORTUGAL</td>
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<td>●</td>
</tr>
<tr>
<td>Tribunal de Contas</td>
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<tr>
<td>ROMANIA</td>
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<tr>
<td>Curtea de Conturi a României</td>
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<tr>
<td>SLOVAKIA</td>
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<td></td>
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<tr>
<td>Najvyšší kontrolný úrad Slovenskej republiky</td>
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<tr>
<td>SLOVENIA</td>
<td></td>
<td>●</td>
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<tr>
<td>Računsko sodišče Republike Slovenije</td>
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<tr>
<td>SPAIN</td>
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<tr>
<td>Tribunal de Cuentas</td>
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<td>SWEDEN</td>
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<tr>
<td>Riksrevisionen</td>
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<tr>
<td>UNITED KINGDOM</td>
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<td>●</td>
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<tr>
<td>National Audit Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>European Court of Auditors</td>
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</tbody>
</table>

European Court of Auditors
audit subject, also by committees dealing with specific topics. In general, representatives of the SAI are entitled to attend and/or participate in these debates. In some Member States, the SAI’s president also has the right to be heard in parliamentary discussions on subjects of relevance for the SAI’s work.

Parliaments often have a decisive role in the nomination and/or appointment of an SAI’s president or governing body. In addition to this, some parliaments also draft and approve the SAI’s budget, or nominate an external auditor to audit the SAI’s accounts.

Finally, some, but not all SAIs have the power to audit the administrative expenditure of their national parliaments.

---

**STAFFING AND BUDGETS**

Figures on SAIs’ human and financial resources differ considerably between countries, even when considered in proportion to the number of inhabitants or the budget audited. These differences reflect not only the SAI’s mandate and its organisation, but also the broader characteristics of the Member State and its national administration.

Overall, there are more than 17 000 people working for the 29 SAIs in the EU and its Member States. The SAIs of the four biggest EU Member States (Germany, France, UK, Italy, representing close to 280 million people) employ around 6 000 people, whereas the SAIs of the remaining Member States (with 236 million people) employ some 11 000 people.

Generally speaking, the larger Western European SAIs are characterised by a lower proportion of female staff and a higher average age, while the staff of Eastern European SAIs tend to have a lower average age and be largely female.

For the EU as a whole there is one SAI staff member for a median of 20 000 citizens. There are, however, significant differences between the individual Member States. In almost all cases, the SAIs’ own budgets account for less than 0.1 % of the overall government budget.
<table>
<thead>
<tr>
<th>Country</th>
<th>Number of staff</th>
<th>SAI budget (million euros)</th>
<th>SAI budget per SAI staff member (euro)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Italy</td>
<td>2,658</td>
<td>310</td>
<td>116,629</td>
</tr>
<tr>
<td>Romania</td>
<td>1,638</td>
<td>58</td>
<td>35,409</td>
</tr>
<tr>
<td>Poland</td>
<td>1,585</td>
<td>67</td>
<td>42,271</td>
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<tr>
<td>Germany</td>
<td>1,163</td>
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<tr>
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<td>92,138</td>
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<tr>
<td>Greece</td>
<td>787</td>
<td>33.2</td>
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</tr>
<tr>
<td>France</td>
<td>746</td>
<td>87.3</td>
<td>117,024</td>
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<tr>
<td>Spain</td>
<td>728</td>
<td>62</td>
<td>85,165</td>
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<tr>
<td>Hungary</td>
<td>597</td>
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<tr>
<td>Belgium</td>
<td>516</td>
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<td>Portugal</td>
<td>494</td>
<td>26.1</td>
<td>52,834</td>
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<td>Czech Republic</td>
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<tr>
<td>Bulgaria</td>
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<td>Sweden</td>
<td>339</td>
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<td>107,965</td>
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<tr>
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<td>300</td>
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<td>289</td>
<td>10.7</td>
<td>37,024</td>
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<td>30</td>
<td>104,167</td>
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<td>Croatia</td>
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<td>7.6</td>
<td>27,240</td>
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<td>Austria</td>
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<td>6.2</td>
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<tr>
<td>Luxembourg</td>
<td>34</td>
<td>4.5</td>
<td>132,353</td>
</tr>
</tbody>
</table>
AUDIT SUBJECTS

EU SAIs play a central role in the public accountability process. As the external auditors of the executive, they assess the extent to which the government’s policies and spending achieve the intended objectives, check public financial management and report on the accounts of public bodies, thus providing independent information and assurance to parliaments.

MAIN AUDIT CATEGORIES

FINANCIAL AUDITS include examination of documents, reports, internal control systems and internal audit, accounting and financial procedures and other records, to verify that financial statements present a true and fair financial position and the results of the financial activities are in line with the accepted accounting standards and principles.

COMPLIANCE AUDITS verify if the economic and financial management of the audited entity, activity or programme complies with the applicable legal and regulatory provisions.

PERFORMANCE AUDITS involve examining the programmes, operations, management systems and procedures used by bodies and institutions that manage resources, to assess the economic, efficient and effective use of those resources.

SAIs scrutinise the revenue and expenditure of state budgets at the central or federal level and, in some Member States, may also carry out audits at regional, local or municipal government levels. Although their audits focus primarily on ministries and governmental bodies, audited entities can also include state-owned enterprises, such as broadcasting corporations, institutes for higher education, or national banks.

Most SAIs are entitled to audit all public revenue and spending, including any at the level of private companies or individual beneficiaries.

GOVERNMENT LEVELS AUDITED BY SAIs

<table>
<thead>
<tr>
<th></th>
<th>Central government</th>
<th>Regional Government</th>
<th>Local Government</th>
<th>State Enterprises</th>
<th>Public Bodies</th>
<th>Municipalities</th>
<th>Other beneficiaries</th>
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<tr>
<td>AUSTRIA Rechnungshof</td>
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<td>BELGIUM Rekenhof Cour des comptes Rechnungshof</td>
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<td>Country</td>
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<td>Other beneficiaries</td>
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SELECTION OF AUDIT TOPICS AND PROGRAMMING

The audit selection and planning process takes into account different criteria, such as risk and impact, and the future development of specific policy areas. Many SAIs work with annual programming procedures and audit plans, which they draw up based on a multiannual strategy and annual risk assessments. This combination of medium and long-term planning allows for flexibility and enables SAIs to react to unforeseen developments.
In some countries, parliament (members and/or committees), government ministers, or even private individuals/organisations may request the SAI to carry out specific audits. With a few exceptions, however, SAIs are not obliged to undertake such audits.

In SAIs that are headed by a single person, the head of the SAI generally takes the final decision on which audits are to be carried out. In all other cases, this is done collectively by the governing board or the college.

**EVIDENCE AND FOLLOW-UP**

To collect audit evidence, SAIs examine documents, analyse data, conduct interviews, or carry out on-the-spot checks, for example on the auditee’s premises or at a project site. To be able to do so, SAIs have the right of access to all information they deem necessary to carry out their tasks, and the staff of audited entities are obliged to cooperate with the SAI’s auditors.

To counterbalance this freedom of access, SAIs and their staff are subject to specific confidentiality obligations as regards the information obtained during their audits.

**REPORTING**

Based on their audits, SAIs draft reports in which they present their findings and observations, point out irregularities, draw audit conclusions, and make recommendations to address shortcomings. These recommendations form an important element of every audit report, as they provide policy makers with valuable guidance. This can help them to improve the effectiveness, efficiency and economy of public expenditure and its compliance with the applicable rules, and help to prevent errors, irregularities and misspending.

Certain SAIs are also entitled to give their opinions regarding (draft) laws on topics falling within their remit, such as financial management, either on their own initiative, or at the specific request of the legislature.
SAIs normally publish annual reports on their audit of the annual accounts of the state and the implementation of the state budget. In addition, some SAIs publish reports on the financial statements of specific institutions or bodies (such as Parliament, the Head of State, or social welfare systems). Some SAIs also issue audit opinions on these financial statements and on annual accounts.

In addition, SAIs issue audit reports on specific topics, opinions on (draft) legislation, review-based publications or follow-up reports. Several SAIs also publish discussion papers, analyses and studies, or dossiers providing background information on audits of relevant subjects.

Furthermore, some SAIs regularly publish reports on the management and implementation of EU funds in their country.

Finally, several SAIs publish annual activity reports, periodicals, or other documents providing background information about their work.

SAIs normally submit their reports to parliament, generally to those committees responsible for budget matters and/or other topics covered by an audit. In general, SAIs also make most of their audit reports public. Exceptions may however apply for reports dealing with sensitive areas (such as defence) or where specific confidentiality obligations apply.

Social media are widely used to engage and interact directly with citizens and the media.
COOPERATION WITH OTHER SAIS

Cooperation between EU SAIs

There is a close network of cooperation between the SAIs of EU Member States and the ECA. This cooperation takes place within the framework of the Contact Committee, which is composed of the Heads of EU SAIs and the ECA. The EU Contact Committee may set up working groups and task forces on specific EU-related audit topics and provides an active network for professional contacts between EU SAI staff.

The same article of the TFEU that instructs the ECA to cooperate and liaise with the EU SAIs also allows the auditors of SAIs of EU Member States to take part (as observers) in audits carried out by the ECA on their national territory. There is a standard procedure by which the ECA informs the national SAI of each audit visit planned in its country. The national SAI may then decide if it wishes to send staff to join the ECA audit team during its on-the-spot visits. In addition, EU SAIs may carry out joint or coordinated audits on selected subjects.

Furthermore, EU SAIs traditionally cooperate on a bilateral basis. This includes, for example, sharing audit methodologies and results, as well as temporary exchanges of audit staff.

Cooperation with other SAIs beyond the EU

EU SAIs may perform peer reviews or participate in capacity-building activities such as twinning projects, which are intended to help the SAIs of third countries develop their legal and institutional bases.

A specific network has been set up for supporting EU enlargement SAIs, aimed at promoting and facilitating cooperation between EU Member States, EU candidate countries and potential candidates, mainly through small-scale, practical, hands-on cooperation.

A number of EU SAIs also cooperate closely with public audit bodies in countries with which their Member State maintains close relations for historic reasons and/or that are part of their language community.

Cooperation with other public audit bodies at national level

Depending on their governmental structure, EU Member States have entrusted the public audit function to bodies that operate on a federal, national, regional, provincial, or municipal level. In countries with fully-fledged regional audit offices, SAIs normally focus their audits on the central government level and cooperate, as applicable, with the other public audit bodies in their respective Member States.
Cooperation with international organisations

All EU SAIs are members of INTOSAI and EUROSAI.

**INTOSAI**

The International Organisation of Supreme Audit Institutions (INTOSAI) provides an institutionalised framework for SAIs to promote development and transfer of knowledge, improve government auditing worldwide and enhance the professional capacity, standing and influence of member SAIs in their respective countries.

INTOSAI was founded in 1953 as an autonomous, independent and non-political organisation. It has a special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

The General Secretariat of INTOSAI is run by the SAI of Austria.

EU SAIs participate in various INTOSAI projects, such as its Forum for INTOSAI Professional Pronouncements (FIPP) determining the international auditing standards (ISSAI) which state the basic prerequisites for SAIs and the fundamental principles in auditing public entities.

(Source: INTOSAI)

**EUROSAI**

The European Organisation of Supreme Audit Institutions (EUROSAI) is one of the regional groups of INTOSAI. It was established in 1990 with 30 members (the SAIs of 29 European States and the European Court of Auditors). In 2018, membership stands at 50 SAIs (the SAIs of 49 European States and the European Court of Auditors).

The SAI of Spain holds the General Secretariat of EUROSAI.

(Source: EUROSAI)

In addition, EU SAIs participate in projects run by a wide variety of organisations in the field of public audit, and some act as the external auditors of international, intergovernmental, or supranational organisations, such as the United Nations (UN) and their specialized agencies, the Organisation for Economic Cooperation and Development (OECD), or the World Trade Organisation (WTO). By doing so, they also ensure the regular and efficient use of the financial contributions of their countries to these organisations.

Finally, it is common practice for EU SAIs to participate in cooperation initiatives with international organisations [for example the OECD, the Inter-Parliamentary Union (IPU), the Institute of Internal Auditors (IIA), the International Federation of Accountants (IFAC)]. This type of cooperation usually focuses on topical matters related to public auditing, and may entail secondments, training courses, knowledge sharing, or other forms of professional exchange.
PUBLIC AUDIT
IN THE EUROPEAN UNION

FACTSHEETS
Mission statement:

To contribute to improving EU financial management, to promote accountability and transparency and to act as the independent guardian of the financial interests of the citizens of the EU. The European Court of Auditors warns of risks, provides assurance and indicates shortcomings and successes. It offers guidance to EU policymakers and legislators on how to improve the management of EU policies and programmes and ensure that Europe's citizens know how their money is being spent.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The European Court of Auditors (ECA) examines all revenue and expenditure by the EU or by bodies, offices or agencies set up by the EU. It assesses whether the EU’s finances have been managed soundly, and whether all revenue received and expenditure disbursed has been carried out in compliance with the applicable regulations. The ECA provides the European Parliament (EP) and the Council with an annual statement of assurance on the legality and regularity of the use of EU funds. It also reports on any irregularities identified.

The ECA draws up an annual report after the close of each financial year. It may also, at any time, submit observations on specific questions, particularly in the form of special reports, and deliver opinions.

KEY LEGISLATION

– Articles 285 to 287 of the Treaty on the Functioning of the European Union;
– Regulation on the financial rules applicable to the general budget of the Union.

AUDITED ENTITIES

The ECA audits all aspects of the implementation of the EU budget. The European Commission is the ECA’s main auditee and is informed of its audit work and approach, and of the relevant audit results.

In addition to the 30 Directorates-General of the European Commission, the ECA audits:
– the European Development Funds;
– 41 EU agencies and executive agencies, 8 joint undertakings, and 2 other bodies;
– the European Investment Bank and the European Investment Fund;
– the European Central Bank;
– borrowing and lending operations of the EU (e.g. European Financial Stabilisation Mechanism);
– the Single Supervisory Mechanism and Single Resolution Mechanism.
— STRUCTURE

TYPE OF SAI

A collegiate structure with no jurisdictional function.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The ECA is the European Union’s external auditor. It is one of seven EU Institutions and is fully independent in carrying out its audits.

The ECA draws up its own rules of procedure. These rules require the approval of the Council.

RELATIONSHIP WITH THE EUROPEAN PARLIAMENT / COUNCIL / MEMBER STATES’ PARLIAMENTS

The ECA presents all its reports and opinions, including its annual report, to the European Parliament (EP) and the Council. These reports provide the basis for the yearly discharge exercise on the EU budget and may be used by the legislators in their ongoing work.

EUROPEAN PARLIAMENT

The ECA President presents the annual report to the EP’s Committee on Budgetary Control (CONT) and its plenary debate and is invited to participate in the EP’s plenary on the discharge. ECA Members are regularly invited to present relevant ECA reports to the CONT and other EP committees and working groups.

COUNCIL OF THE EU

The ECA President presents the annual report to the Economic and Financial Affairs Council (ECOFIN) and may be invited to present selected special reports of specific interest.

At working level, the ECA’s main interlocutor is the Council’s Budget Committee, which deals with all financial issues, including the discharge procedure. ECA reports are presented to the appropriate Council preparatory bodies who agree on draft Council conclusions, which are then adopted at a higher Council level.

PARLIAMENTS OF EU MEMBER STATES

The ECA also communicates its reports and opinions to the relevant parliamentary committees in the Member States. In addition to this, ECA Members may present ECA publications, in particular annual and special reports, in the Member States’ parliaments.
GENERAL INFORMATION

— ORGANISATION

HEAD

**PRESIDENT**
Klaus-Heiner Lehne took up office as President in October 2016.
**TENURE**
3 years, renewable.
**SELECTION METHOD**
Elected by the ECA Members from among their number.

GOVERNING BODY

Collegiate body of 28 Members, one from each Member State.
ECA Members perform their duties in complete independence and in the general interest of the EU. Upon taking office, they swear an oath to that effect before the European Court of Justice.
**TENURE**
6 years, renewable.
**SELECTION METHOD**
The Council of the EU appoints the ECA Members after consulting the EP, following nomination by their respective Member States.

ORGANISATIONAL STRUCTURE

The ECA is organised into five audit chambers plus an Audit Quality Control Committee (AQC), an Administrative Committee and a Secretariat-General. The President, each audit chamber and the AQC are all supported by directorates, to which audit staff are assigned.
The full college of 28 ECA Members is chaired by the President and usually meets twice a month to discuss and adopt documents such as the reports on the EU general budget and the European Development Funds, which are the ECA’s main annual publications.

**PRESIDENCY**
The President is supported by the Directorate of the Presidency (DOP), which is responsible for strategic development, work programming, planning and performance management, institutional relations, communication and media relations.
In addition, the legal service and the internal audit department report directly to the President.
AUDIT CHAMBERS

The ECA assigns Members to one of the five audit chambers. Each chamber has an EU policy-based theme to guide its work and is headed by a Dean, who is elected from and by the Members of that chamber for a renewable term of two years. Each Member is responsible for specific audit tasks. Each chamber has two areas of responsibility:

- to adopt special reports, specific annual reports and opinions; and
- to prepare the annual reports on the EU budget and the European Development Funds, for adoption by the full Court.

AUDIT QUALITY CONTROL COMMITTEE

The AQC is composed of the Member for Audit Quality Control and five other Members (one representative of each audit chamber). It deals with the ECA’s audit policies, standards and methodology, audit support and development and audit quality control. It is in charge of methodological aspects and carries out the ECA-wide engagement quality reviews.

ADMINISTRATIVE COMMITTEE

Decisions on broader strategic and administrative issues are taken by the Administrative Committee and, where appropriate, by the college of Members. The Administrative Committee is composed of the ECA President (chair), the Deans of the chambers, the Member for Institutional Relations and the Member for Audit Quality Control. It deals with all administrative matters and decisions on issues related to strategy, external relations and communication.

SECRETARY-GENERAL

The ECA college nominates a Secretary-General for a renewable period of six years. He or she is mainly responsible for the audit support services (human resources, IT, translation, logistics, etc.).
GENERAL INFORMATION

— RESOURCES

STAFF

- Number: 853 (2017) (of whom around 65 % are in audit)
- Staff come from all EU Member States, generally recruited through EU-wide open competitions.
- Gender balance: ♂ 50 %; ♀ 50 %

BUDGET

- The ECA is financed by the general budget of the European Union.
- 141 million euros (2017), all administrative expenditure.
- The ECA’s budget represents less than 0.1 % of total EU spending and around 1.5 % of total administrative spending.
AUDIT WORK

— AUDIT REMIT

The audits are record-based and, if necessary, are performed on site in the other EU Institutions and in any bodies, offices or agencies which manage revenue or expenditure on behalf of the EU. Specific arrangements apply to the activity of the European Investment Bank (EIB) in managing EU revenue and expenditure.

In the Member States, the audit is carried out in liaison with the national SAIs or, if these do not have the necessary powers, with the competent national departments. The ECA cooperates with Member State SAIs in a spirit of trust while maintaining the independence of both parties.

— PLANNING THE AUDIT WORK

The ECA decides on its work programme independently. It has an annual programming procedure which is based on a multi-annual risk assessment for the different policy areas. The EP’s committees can suggest potential audit topics for the ECA to consider.

The ECA publishes its work programme on its website.

— AUDIT METHODS

Through its work, the ECA examines the extent to which the EU policy objectives are met and assesses the state of EU budget accounting and financial management.

The ECA carries out different types of audits:

- performance audits on the effectiveness, efficiency and economy of EU policies and programmes. These value-for-money audits focus on specific management or budgetary topics. They are selected based on criteria such as public interest, potential for improvement, risk of poor performance or risk of irregularity; and

- financial and compliance audits on the reliability of annual accounts and the legality and regularity of underlying transactions (most notably the statement of assurance) as well as assessments of whether the systems and transactions in specific budgetary areas comply with the rules and regulations governing them.

The ECA performs its audits in accordance with the international auditing standards (ISSAIs), which it applies to the specific EU context, and its own code of ethics.

It uses performance and compliance audit manuals as well as practical guidelines, which are published on the ECA website.
— REPORTS AND OTHER PUBLICATIONS

The ECA’s portfolio of publications comprises:

- **annual reports**, mainly containing the results of financial and compliance audit work on the EU budget and the European Development Funds, but also budgetary management and performance aspects;

- **specific annual reports**, on the EU agencies, decentralised bodies, joint undertakings and other bodies;

- **special reports**, presenting the results of selected audits on specific policy or spending areas, or on budgetary and management issues;

- **opinions** on new or updated laws with a significant impact on financial management – either at the request of another institution or on the ECA’s own initiative; and

- review-based publications, such as:
  - *landscape reviews* are descriptive, analytical documents on complex, large-scale policy areas or management issues, setting out accumulated audit experience and knowledge on the selected topic, often from a cross-cutting perspective;
  - *briefing papers* are similar in nature to landscape reviews (descriptive, analytical documents on policy or management issues), but address more focused topics; and
  - *rapid case reviews* present facts focusing on very specific issues or problems and, if necessary, may include an analysis to help understand those facts.

— DISSEMINATION ACTIVITIES

All ECA publications are publicly available on its website in all the official EU languages. The ECA also actively disseminates its reports through a number of channels, including social media.

— COOPERATION WITH OTHERS

The ECA maintains close relationships with national SAIs and international audit organisations, performs peer reviews, interacts with think tanks and research organisations, and participates in academic discourse.
Mission statement:

Independent, objective and at your service.
The Austrian Court of Audit (ACA) is the independent supreme audit institution at federal, provincial and municipal level. It verifies that state funds are being correctly administered, including state spending by public institutions and state funds used by private institutions (on the basis of uniformity of auditing).

The ACA scrutinises whether resources available are being used economically, efficiently and effectively. In addition to audits and consultations – its most important strategic function – the ACA also performs further tasks of relevance for public policy and a number of notarial functions.

The ACA decides on the types, themes and methodology of its audits on its own initiative and independently.

The ACA is constitutionally mandated to carry out special audits. For example:

- on a resolution from the Austrian Federal Parliament or a provincial one;
- at the request of the members of the Austrian Federal Parliament or a provincial one; and
- based on a reasonable request from the Federal Government, provincial Government or a Federal Minister.

The Constitution limits the number of such requests to ensure the independence of the ACA’s audit planning.

In addition, the ACA takes on important special tasks, such as:

- compiling the Federal financial statements;
- working on the statement of financial debt;
- reviewing draft laws and regulations;
- tasks under the Incompatibility Act, Income Limitation Act and Party Act;
- tasks relating to the report on the average incomes and retirement pensions paid by Federal Government enterprises and agencies; and finally
- the establishment of expert opinions for arbitration panels, according to the Stability Pact 2008.
KEY LEGISLATION

The activities, functions, organisation and position of the ACA are governed by:
- Chapter VI of the Federal Constitutional Law (1920);
- Federal Act on the Austrian Court of Audit (Austrian Court of Audit Act 1948 – RHG);
- Constitutional Court Act (if differences of opinion arise between the ACA and a legal entity regarding powers and rights, the ACA can call upon the Constitutional Court to make a decision);
- Federal Law on the Rules of Procedure of the National Council (the provincial parliaments govern the strategically important participation of the ACA in committee meetings and plenary sessions);
- Treaty on the Functioning of the European Union (applies directly to the auditing of EU community resources and cooperation with the European Court of Auditors).

AUDITED ENTITIES

The ACA audits the financial affairs (i.e. the financial activities) of:
- the state, the provinces, municipal associations, municipalities with more than 10 000 inhabitants and other legal entities defined by law;
- foundations, funds and institutes which are administered by federal, provincial or municipal institutions or individuals which themselves form part of a federal, provincial or municipal institution;
- organisations in which the state, a province or a municipality with at least 10 000 inhabitants has de facto control or holds at least 50 % of the share, stock or equity capital, or which are operated by the state, a province or a municipality alone or together with other contracting parties;
- federal, provincial and municipal public legal entities using federal, provincial or municipal funds;
- social insurance bodies and statutory associations of employers, employees and professionals (chambers); and
- legal entities established by law, e.g. ORF (Austrian Broadcasting Corporation).
GENERAL INFORMATION

— STRUCTURE

TYPE OF SAI

A distinct model, headed by a President and auditing at federal, provincial and municipal level following the Westminster model.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The ACA is Austria’s Supreme Audit Institution and reports directly to the national parliament. It acts:

– as an agent for the national parliament in matters pertaining to the Federal administration of public funds and the financial administration of the statutory professional associations under the executive authority of the Austrian Federation;

– as an agent for Provincial parliaments concerned in matters pertaining to provinces, municipal associations, and municipal administration of public funds as well as the financial administration of the statutory professional associations under the executive authority of the provinces.

The ACA is independent of the Federal Government and the Provincial Governments and subject only to the provisions of the law and is therefore allocated to the legislative branch.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The President of the ACA communicates with the national Parliament and its committees directly and personally or through an agent delegated by him.

The President of the ACA is entitled to participate in debates in the national Parliament and its (sub-) committees on ACA reports, the final federal budget accounts, motions concerning the implementation of specific actions in the ACA’s examination of the administration of public funds, and the subdivisions related to the ACA in the Federal Finance Act.

The President of the ACA is always entitled, in accordance with the detailed provisions of the Federal Law on the Rules of Procedure of the national Parliament, to be heard in the debates on the subjects listed above, at his request.

The ACA provides an annual report on its activities to the national Parliament, provincial parliaments, and the municipal council. It can report its observations on individual matters to the national Parliament, the provincial parliaments, and the municipal councils at any time and, if necessary, make proposals. The ACA informs the Federal Government of all its reports at the same time as submitting them to the national Parliament.

Furthermore, a standing committee is appointed by the national Parliament to discuss the ACA’s reports. Its appointment maintains the principle of proportional representation.
ORGANISATION

HEAD

PRESIDENT
Margit Kraker was appointed on 1 July 2016.

TENURE
12 years, non-renewable.

SELECTION METHOD
The ACA's President is elected on the proposal of the Main Committee of the national Parliament. Before taking office, he or she is sworn in by the Federal President.

The President of the ACA may not be a member of a general representative body or the European Parliament and may not have been a member of the Federal Government or a Provincial Government in the past five years.

With regard to accountability, the President of the ACA has the same status as members of the Federal Government or members of the Provincial Government concerned, depending on whether the ACA acts as executive officer of the national Parliament or of a provincial one.

GOVERNING BODY

The ACA does not have a governing body. Its President has the exclusive decision-making authority.

There is no permanent Vice-President of the ACA. Should the President be prevented from the discharge of his or her responsibilities, the most senior ranking official of the ACA represents him or her. This also applies if the office of the President is vacant.

ORGANISATIONAL STRUCTURE

The ACA is organised into five divisions (one management and administration division and four audit divisions). The audit divisions consist of two audit units each, where three to four audit departments are grouped thematically (i.e. four audit divisions with eight audit units and in total 34 audit departments).

This organisational structure allows inter-divisional strategy and audit planning, optimised use of resources by flexible, cooperative audit teams, and fosters and improves the inter-divisional exchange of knowledge.

Each unit is also a “Centre of Excellence” for topical cross-divisional areas such as subsidies, fraud prevention and compliance, cyber security etc.
GENERAL INFORMATION

— RESOURCES

STAFF
- Number: 273 (approx. 81% in audit)
- Gender balance: 52%; 48%. Average age: 48

BUDGET
- 33.5 million euros (2018)
- 0.04% of total Government budget
AUDIT WORK

— PLANNING THE AUDIT WORK

The ACA plans its work on an annual basis.

In Austria, the ACA may also be asked to carry out special audits. This is based on a resolution from the National Council or a provincial Parliament, or from members of the National Council or a provincial Parliament, or at the reasonable request of the Federal Government or a provincial Government or a Federal Minister. However, the Constitution limits the number of requests to ensure the independence of the ACA’s audit planning.

As of 2017, the ACA started an initiative to involve the public via Facebook for the first time. Citizens were encouraged to participate in the development of audit topics by proposing topics of interest. Their proposals were considered where possible in the audit planning process and discussed in the annual audit planning conference.

The ACA carries out about 90 audits every year, at federal, provincial and municipal level.

— AUDIT METHODS

The ACA’s auditing criteria are the legal principles of economy, efficiency and effectiveness, on the basis of regularity and legality.

The ACA carries out audits combining:

– performance audits; and
– financial audits.
— REPORTS AND OTHER PUBLICATIONS

The ACA submits its reports at federal, provincial and municipal level. In addition to this, the ACA publishes reports:
- regarding the investigation and evaluation of issues;
- highlighting and quantifying potential improvements;
- establishing and quantifying financial issues; and
- issuing concrete and implementable recommendations.

— DISSEMINATION ACTIVITIES

The ACA disseminates its publications:
- on its website;
- on social media;
- in press releases.

— COOPERATION WITH OTHERS

At national level, the ACA cooperates with the provincial audit institutions to coordinate their respective annual audit plans. Since 1963 the ACA has run the General Secretariat of INTOSAI.
Mission statement:

In its mission statement, the Belgian Court of Audit presents its vision, the values underlying its activities and the strategies it develops to help improve public management by means of its audits.

The Belgian Court of Audit aims to improve the functioning of public authorities. To this end it provides in a contradictory manner useful and reliable information, consisting of findings, judgements and recommendations to parliamentary assemblies, members of government and auditees.

The Belgian Court of Audit operates in an independent manner, taking into account international audit standards. In doing so, it relies on an organisation that complies with the requirements of expertise, integrity and motivation. The Belgian Court of Audit takes account of the social developments and aims to play a pioneering role in government audit.

The full text of the mission statement is available in NL and FR at: https://www.ccrek.be/NL/Voorstelling/VisieEnWaarden.html
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The Belgian Court of Audit (BCA) reviews revenue and expenditure and the implementation of policy by the executive power. The BCA also holds a legal function with regard to public accounting officers and has other specific tasks.

In carrying out its duties, the BCA has the right of access to all documents and information it deems necessary. On-the-spot checks are possible.

KEY LEGISLATION

– Belgian Constitution: Article 180 (1831);
– Special Act of 16 January 1989 organising the financing of the communities and Regions: Articles 50 and 71;
– Act of 29 October 1846 organising the Court of Audit;
– Act of 16 May 2003: Articles 2 and 10;
– Rules of procedure of the Court of Audit;
– The Treaty on the Functioning of the EU: Article 287 (3).

AUDITED ENTITIES

The BCA audits:
– the Federal State;
– the Communities;
– the Regions;
– the provinces; and
– the public service institutions for the organisations mentioned above.

The audit of municipalities falls outside the scope of its powers.
--- STRUCTURE

**TYPE OF SAI**

A court / college with a jurisdictional function.

**PLACE OF THE SAI IN GOVERNMENT SYSTEM**

The BCA is an independent institution at the same level as the Belgian Parliament.

**RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT**

**PARLIAMENTARY PROCEDURES FOR SAI REPORTS**

Hearings are held to which the auditee or other appropriate people are invited to provide clarification or further information. Debates on SAI reports are held in the relevant Parliamentary committees. Representatives of the BCA such as its members, directors, supervisors and auditors, present the audit results to the committees. Members of Parliament can ask questions. Parliamentary documents produced as outcomes of debates on SAI reports are written by the Parliamentary staff who support the committees.

The federal or the regional parliaments discuss and approve the federal or regional general account act by granting discharge.

**AUDITS ON PARLIAMENT’S REQUEST**

The federal and regional parliaments may ask the BCA to carry out audits on the legality and regularity of some expenditure programmes and financial audits in the departments and bodies subject to the BCA’s jurisdiction.

The federal and regional parliaments may ask the BCA to carry out management audits in the departments and bodies subject to the BCA’s jurisdiction.
GENERAL INFORMATION

— ORGANISATION

HEAD

SENIOR PRESIDENT
Philippe Roland was appointed on 21 December 2009.

TENURE
Same as tenure of Governing Body.

SELECTION METHOD
The Senior President is elected by the House of Representatives.

GOVERNING BODY

The general assembly, consisting of 12 members, is made up of a French-speaking chamber and a Dutch-speaking one. Each chamber consists of a president, four councillors and a secretary general. The senior of the two presidents is designated “Premier Président” or “Eerste Voorzitter” and the senior of the two secretaries general “Greffier en chef” or “Hoofdgriffier”.

TENURE
6 years, renewable.

SELECTION METHOD
The members of the BCA are elected by the House of Representatives.

ORGANISATIONAL STRUCTURE
The BCA’s services are subdivided into three sectors, which together comprise ten directorates, each headed by a senior auditor-director. The breakdown into sectors is in line with the powers of the general assembly and the French-speaking and Dutch-speaking chambers.

The BCA’s general assembly is responsible for matters relating to the Federal State, the Brussels-Capital Region, the Brussels Common Community Commission and the German-speaking Community, as well as for the interpretation of EU and federal rules. The French-speaking chamber has exclusive responsibility for matters involving the French Community, the Brussels French Community Commission, the Walloon Region, the provinces in this Region and the public service institutions related to them. The Dutch-speaking chamber has exclusive responsibility for matters concerning the Flemish Community, the Flemish Region, the provinces in this Region and the public service institutions related to them.
— RESOURCES

STAFF (2017)
- Number: 516 (approx. 69 % in audit)
- Gender balance: ♂ 61 %; ♀ 39 %. Average age: 47

BUDGET
- The BCA is financed by the federal state budget.
- 49.4 million euros (2017), all administrative expenditure
- < 0.01 % of total general government expenditure (2017)
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The BCA plans its work on three levels:
– a multiannual strategic plan;
– operational plans;
– annual management plans.

It prepares these plans on the basis of:
– compliance with its legal obligations;
– risk analysis;
– Parliamentary concerns;
– financial and social interest;
– added value of the audit;
– availability of resources; and
– coverage of the audit field.

— AUDIT METHODS

The BCA carries out performance, financial, and legality and regularity audits.
It has standardised its audit practices by means of manuals and electronic work files.
The BCA performs its audits in accordance with the international auditing standards (ISSAI) s.
OUTPUT

REPORTS AND OTHER PUBLICATIONS

The BCA publishes:
- annual audit reports;
- special reports on specific topics;
- opinions about draft budgets; and
- annual activity reports.

DISSEMINATION ACTIVITIES

The BCA informs the Parliamentary assemblies, the ministers and the public authorities about the results of its audits. All BCA reports are available on its website.

COOPERATION WITH OTHERS

NATIONAL ACTIVITIES

Within the federal state public services, the Walloon Region and the French Community, the BCA cooperates with the internal audit departments in an informal way and no agreement has been signed. Within the Flemish Community public sector, the BCA has concluded formal agreements with the Internal Audit Agency and the Institute of Registered Auditors (IBR-IRE) on financial audit in Flanders.

INTERNATIONAL ACTIVITIES

AISCCUF

Since 1994 the BCA has been treasurer of the Association of French-speaking Supreme Audit Institutions (“Association des institutions supérieures de contrôle des finances publiques ayant en commun l’usage du français” – Aisccuf).

AUDIT OF INTERNATIONAL ORGANISATIONS

A councillor of the BCA chairs the OCCAr (Organisation for Joint Armament Cooperation) board of external auditors and audits the Airbus A400M programme.

FOREIGN DELEGATIONS

The BCA receives foreign delegations on professional visits or short-term training on the BCA’s mission, organisation and audit methods.
Mission statement:

To control the implementation of the budget and the management of other public funds and activities by carrying out effective, efficient and cost-effective audit work aimed at improving the management and accountability of public resources.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The Bulgarian National Audit Office (NAO) exercises control over the implementation of the budget and other public resources and activities in accordance with the NAO Act and the internationally adopted auditing standards.

The main task of the NAO is to check the reliability and authenticity of the financial statements of budget organisations and the lawful, effective, efficient, and economical management of public resources and activities, as well as to provide the National Assembly with reliable and objective information about its work.

KEY LEGISLATION

– Article 91 of the Constitution of the Republic of Bulgaria (1991);

AUDITED ENTITIES

The NAO audits:

– the state budget, the budgets of the state social security and the National Health Insurance Fund, the budgets of 265 municipalities; other budgets adopted by the National Assembly, the budgets of their spending units and the management of their property;
– the budgets of the Bulgarian Academy of Sciences, the state institutions of higher education, the Bulgarian Telegraph Agency, Bulgarian National Television and Bulgarian National Radio;
– public funds provided to people carrying out economic activity; the accounts of EU funds and other international programmes and agreements, including their management by the relevant bodies and end users of the funds;
– the budget expenditure of the Bulgarian National Bank and its management; the formation of the annual excess of revenues over costs of the bank linked with the state budget and other links it has with the state budget;
– the sources and management of state debt, state-guaranteed debt, municipal debt and the use of debt instruments;
– the privatisation and concession of state and municipal property, as well as the public funds and public assets provided to people outside the public sector;
– the implementation of international agreements, contracts, conventions or other international acts, where this has been provided for by the relevant international act or has been assigned by an authorised body;
– state enterprises which are not trading companies;
– trading companies with 50% or more of their capital owned by the state and/or municipality;
— STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by a President.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO’s activities are independent of any government body.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The NAO reports to the Parliament on its activity for the preceding year.
The NAO’s annual financial statement is audited by an independent commission of registered auditors, determined by the Parliament.
The National Assembly may assign up to 5 audits to the NAO annually.
The NAO submits reports to the Parliament on the execution of audits assigned by the Parliament and the audit reports and opinions that are legally required to be submitted to it.
The NAO submits for examination by the parliamentary committees, on its own initiative or upon request from the National Assembly, audit reports of significant importance for improving budget discipline and the management of the budget and other public funds and activities.
A permanent Public Sector Accountability Subcommittee was created within the Budget and Finance Committee of the National Assembly in order to ensure closer cooperation and relations between the NAO and the Parliament.
GENERAL INFORMATION

— ORGANISATION

HEAD

PRESIDENT

Tzvetan Tzvetkov was elected on 26 March 2015.

TENURE

7 years, non-renewable.

SELECTION METHOD

The President of the NAO is elected by the Parliament.

GOVERNING BODY

The NAO’s management team consists of a President, two Vice-Presidents, and two Members who are representatives of the Institute of Certified Public Accountants and the Institute of Internal Auditors.

The management team is formed on the “open government” principle.

TENURE

Vice-Presidents: 7 years, renewable.

SELECTION METHOD

The Vice-Presidents and the Members are elected by the Parliament upon proposal by the NAO’s president.

ORGANISATIONAL STRUCTURE

The NAO is organised in six directorates (for financial audits (2); compliance audits of financial management (2); performance audits (1); and specific audits (1)).

Its two Vice-Presidents are each responsible for three directorates. In addition to this, there are seven directorates for various administrative responsibilities, all of which fall directly under the President of the NAO.
— RESOURCES

STAFF (2018)

- Number: 428 (75 % in audit)
- Gender balance: ♂ 26 %; ♀ 74 %. Average age: 47

BUDGET

- The NAO is financed from the national budget.
- 8.3 million euros (2017)
- 0.146 % of total government budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The NAO decides on its work programme independently. It adopts an annual programme for its audit activity based on priority areas and criteria.

It has an annual programming procedure based on a three-year strategic audit plan, defining audit areas from which the specific audit tasks are selected annually for inclusion in the annual audit programme. The selection of audit tasks is based on criteria adopted by the NAO.

The Parliament may also assign up to five additional audits to the NAO per year.

The NAO publishes its work programme on its website.

— AUDIT METHODS

The NAO carries out:
- financial audits;
- compliance audits;
- performance audits; and
- specific audits.

The NAO performs its audits in accordance with international auditing standards (ISSAIs) and good practice.

The NAO has developed its audit manual to implement the internationally accepted auditing standards and its audit activity.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes:

- all audit reports under the NAO Act except those containing classified information and those parts of reports that are submitted to the Prosecutor’s Office;
- an annual report on NAO activity;
- report on the audit of the NAO’s annual financial statement;
- information for the submission of the draft audit reports – a procedure enabling former managers of the organisations audited to be notified when an audit has been carried out concerning their period of management;
- reports on the implementation of the recommendations given by the NAO, including information for unimplemented recommendations;
- annual financial statements from the political parties and lists of their donors;
- reports on the financial control exercised over the political parties under the Political Parties Act;
- information maintained in the Unified Public Register of the Parties, Coalition of Parties and Initiative Committees, registered for participation in the elections. The information comprises the funding of the election campaign including donors, advertising agencies, etc.;
- audit reports from the funding of the election campaigns under the Election Code;
- summarised audit reports for the annual financial statements;
- reports with opinions on the state budget implementation statements, the public social security scheme budget, the National Health Insurance Fund budget, and the budgetary expenditure of the Bulgarian National Bank for the preceding year; and
- ISSAIs translated into Bulgarian.

— DISSEMINATION ACTIVITIES

All NAO publications, including all audit reports, are publicly available on its website, which is the main platform for publicity and transparency and public information on its overall activity.

The NAO publishes press releases for, and short video clips about audit reports, and organises press conferences and informal meetings with the media. It participates in TV programmes and interviews, and initiates and participates in round tables and conferences.

The NAO is active on social media.
— COOPERATION WITH OTHERS

The NAO cooperates with the other government authorities concerned, to increase the efficiency of the control system and to fight against crime and corruption, and with professional and non-governmental organisations to exchange good practice and foster professional development.
Mission statement:

The work of the State Audit Office of the Republic of Croatia is directed towards auditing financial reports and business activities, and enhancing the compliance, efficiency and effectiveness of the entities which manage public property and other entities determined by the State Audit Office Act. Moreover, it contributes to improved management of public property and other public resources and improving the level of information provided to the Croatian parliament, the government and citizens of the Republic on the methods used to manage the state's budgetary and other resources and their results.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The State Audit Office (SAO) performs audits of income and expense, assets and liabilities, financial statements, financial transactions and programs, projects and activities of the subjects of audit which are defined in the State Audit Office Act and in the Act on the Financing of Political Activities and Election Campaigns.

It assesses whether the financial statements present a true and fair financial position and the results of financial activities in line with the accepted accounting standards, compliance with laws and regulations and economy, efficiency and effectiveness of programs and projects funded from the State budget or budget of local and regional self-government units.

The SAO carries out its audits at central, regional, and local level.

KEY LEGISLATION

- Constitution 1990;
- State Audit Office Act (2011);

AUDITED ENTITIES

The SAO’s mandate covers:

- state sector bodies;
- units of local and regional self-government;
- legal entities financed from the state budget or from the budget of local and regional self-government units;
- legal entities founded by the Republic or by local and regional self-government units;
- companies and other legal entities of which the Republic or the local and regional self-government units have majority ownership of the shares or
- legal entities that use funds from the European Union and other international organisations or institutions that fund public needs;
- political parties, independent representatives and independent members of representative bodies of local government units.

There are approximately 14,500 entities that fall within the audit jurisdiction of the SAO.
— STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by an Auditor General.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

According to the Constitution of the Republic of Croatia, the SAO is the supreme audit institution of the Republic and it is autonomous and independent in its work.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The legal framework regulating relations between the SAO and the parliament is set out in the State Audit Office Act, the Political Activity and Electoral Campaign Financing Act and the Standing Orders of the Croatian parliament.

The SAO provides parliament with an Annual work report, an Audit Report on the Execution of the State Budget, and audit reports (individually or a group of thematic reports). Reports are discussed at meetings of respective committees and in the plenary sessions. Before the debate on audit reports at committees or plenary sessions, parliament requires an opinion from government.

Parliament’s Finance and State Budget Committee, as well as other committees, depending on the audit topic, discuss the audit reports, in the presence of the Auditor General and representatives of the SAO. Then the respective committee adopts a conclusion on the audit reports.

After discussion in the plenary session, parliament reaches a conclusion, which obliges the government to reflect within a certain period of time on the implementation of the SAO’s recommendations.
GENERAL INFORMATION

— ORGANISATION

HEAD

AUDITOR GENERAL

Ivan Klešić was appointed on 10 December 2010 and re-appointed on 3 December 2018.

TENURE

8 years, renewable.

SELECTION METHOD

The Auditor General is appointed by the Croatian parliament on the basis of the proposal of the Election, Appointments and Administrative Affairs Committee and the opinion of the Finance and State Budget Committee.

ORGANISATIONAL STRUCTURE

The SAO has a headquarters in Zagreb and 21 regional offices. It operates across the entire territory of the Republic.

In the central office, departments are structured according to entity types and audit types, including legal, human resources and accounting departments, as well as the internal audit department. Public relations and international cooperation fall within the scope of the work of the central office.

The activities, tasks and responsibilities of the SAO are defined by the Act on the State Audit Office and by the Charter of the State Audit Office.

— RESOURCES

STAFF (2017)

- Number: 279 (84 % in audit)
- Gender balance: ♂ 25 %; ♀ 75 %. Average age: 48

BUDGET

- The SAO is funded from the State Budget of the Republic of Croatia.
- The SAO autonomously plans the funds necessary for its work and the Croatian parliament defines them in the State Budget.
- 7.6 million euros (2017)
- 0.034 % of the total state budget (2017)
— PLANNING OF THE AUDIT WORK

The SAO plans and performs its audits independently according to its Annual Programme and Work Plan. Parliament can request to include audits in the SAO’s work plan, but in practice this is rarely the case.

The Annual Audit Programme and Work Plan are approved by the Auditor General, as well as guidance on the preparation of the annual programme and work plan. The annual programme and work plan contain obligatory audits, as well as audits of other subjects.

The audit on the State Budget Execution is an obligatory audit that is based on the provisions of the State Audit Office Act, while other obligatory audits are determined by the provisions of the Law on the Financing of Political Activities and Election Campaigns. Audits of other subjects that fall within the mandate of the SAO are determined on the basis of criteria which are defined by the State Audit Office Act. These are:

- risk assessment;
- the financial importance of audit subjects;
- the results of previous audits – opinion given;
- collected information about subject operations and management; and
- other criteria which are determined in the SAO’s internal regulations (unrealised recommendations, publications in the media).

— AUDIT METHODS

The SAO performs the following audits:

- financial audits, which include examination of documents, reports, internal control systems and internal audit, accounting and financial procedures and other records to verify that the financial statements present a true and fair financial position, and that the results of the financial activities are in line with the accepted accounting standards and principles; and
- compliance audit, which includes examination of financial transactions in terms of legal use of funds; and
- performance audits, which assess the economy and efficiency of operations, and how effectively the general objectives, or the objectives of individual financial transactions, programmes and projects were met.

The SAO performs audits in accordance with the international auditing standards (ISSAI), and its own code of ethics. It uses performance and financial audit manuals as well as guidelines.
— REPORTS AND OTHER PUBLICATIONS

The SAO’s reports are:

– an Annual Work Report containing the results of the SAO’s audit work for the reporting period and its other activities;

– audit reports on financial, compliance and performance audits; and

– audit reports on thematic audits which are published simultaneously with single audit reports, containing the results of single audits on certain themes (for example auditing hospitals or national parks).

The SAO publishes notices about new audit reports or other activities on its website.

— DISSEMINATION ACTIVITIES

All audit reports are published on the website upon completion. At the same time a press release is issued and a press conference is organised.

The SAO submits audit reports to the parliament immediately after they are completed and published.

The SAO publishes its Annual work report and its Strategic and Annual plans on its website (the first one only once parliament has been informed about it).

— COOPERATION WITH OTHERS

The SAO cooperates with other state authorities in carrying out its tasks, without prejudice to its autonomy and independence. In accordance with this requirement, the State Audit Office cooperates with judicial and state bodies.

After they have been submitted to parliament, audit reports are submitted to the State Attorney’s Office.

The SAO also submits the required audit reports and available documentation to the Ministry of the Interior, at its request.

After audits of political parties, independent representatives and members of the representative bodies of local units elected from the voter list, the SAO must inform the State Attorney’s Office of any violations of the Law. The Office cooperates with the State Election Commission, the Tax Administration, the Office for the Suppression of Corruption and Organised Crime, the Ministry of the Interior and with courts and other state bodies.

The SAO maintains close relationships with other national SAIs and international audit organisations, and is actively involved in the activities of their bodies and working groups. The SAO also cooperates with different national and international professional organisations, bodies and institutions, the academic community and the general public.
Mission statement:

To conduct independent financial, compliance and performance audit in the wider public sector, for the purposes of promoting public reporting and optimal management of public resources.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

According to the Constitution, the Audit Office of the Republic of Cyprus (AORC) audits all public sector revenue and expenditure and all monetary and other administered assets owned by the public sector. It may also audit all liabilities incurred by or under the authority of the Republic.

The AORC faces no limitations in the scope of its audits and has the right of access to all books, records, and places where assets are kept that it deems necessary to carry out its work.

KEY LEGISLATION

- Constitution of the Republic of Cyprus (1960): Part 6, Chapter 2, Articles 115-117;
- the Financial Liability and Financial Framework Law (Law No 20(I)/2014);
- the Law on the Provision of Evidence and Information to the Auditor General (Law No 113(I)/2002).

AUDITED ENTITIES

The AORC audits the activities of:
- public bodies:
  › ministries;
  › government departments, services or agencies;
- statutory bodies;
- local government authorities:
  › communities;
  › municipalities; and
- other organisations, enterprises or funds in the wider public sector.
— STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by an Auditor General.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The AORC is an independent state body.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The AORC is structurally independent of the parliament, but the two bodies cooperate closely. The Parliamentary Committee on Development Plans and Public Expenditure Control regularly examines the recommendations and observations of the AORC to monitor the response of audited agencies to the AORC’s observations and recommendations.

In addition, almost all Parliamentary committees regularly request the assistance of the AORC in issues relating to its responsibilities. Occasionally the AORC has a contributory role in the legislative process. The parliament may ask the AORC to perform special investigations or audits.

The Auditor General performs audits and submits annual reports to the President of the Republic of Cyprus and other audit reports to the auditees.

The AORC’s budget is subject to the approval of the council of ministers and the parliament.
GENERAL INFORMATION

— ORGANISATION

HEAD

AUDITOR GENERAL

Odysseas Michaelides was appointed on 11 April 2014.

TENURE

Unlimited until the statutory retirement age of 65.

SELECTION METHOD

The Auditor General is appointed by the President of the Republic.

GOVERNING BODY

The AORC is governed exclusively by the Auditor General; there is no further governing body.

ORGANISATIONAL STRUCTURE

The AORC is divided into three divisions, each headed by a Director of Audit, two for financial, compliance and performance audits and one for technical audits. These comprise seven branches, which are divided into 13 Sections. In addition to this, the AORC has a methodology and quality assurance unit and support functions such as administration and accounts.

— RESOURCES

STAFF

- Number: 128 (82 % in audit)
- Gender balance: ♂ 34 %; ♀ 66 %. Average age: 46

BUDGET

- The AORC is financed from the central government budget;
- 5.5 million euros (2018);
- ca 91 % relates to staff costs; the remainder is allocated to operating expenses;
- ca 0.07 % of total budgeted government expenditure.
— PLANNING OF THE AUDIT WORK

The AORC’s sections prepare their annual work programmes individually. There is no single annual audit plan for the AORC as a whole.

The planning includes an outline of the days budgeted for each audit planned, estimated on the basis of the number of staff available, the volume and significance of the work involved, audit risk and past findings.

— AUDIT METHODS

The AORC performs different types of audits:

- financial audits;
- compliance audits;
- performance audits;
- technical audits, which primarily comprise audits of public procurement practices (terms and conditions of tender documents, assessment of project costs and evaluation reports), on-site audits of construction projects in progress, audits of contracts for the rental of property to house government offices and IT audits (i.e. audits of information technology/electronic data processing systems);

- environmental audits, which normally entail a mix of financial, compliance and performance auditing regarding a specific subject matter relating to environmental governance. These are conducted in accordance with specialised methodological guidelines and standards issued by INTOSAI; and

- special investigations, which are normally launched at the specific request of the parliament, or of the police for assistance in investigating potentially criminal cases.
— REPORTS AND OTHER PUBLICATIONS

The AORC principally publishes:

– an *annual report*, which primarily contains references to special audit reports issued during the year and expresses an opinion on the financial statements of the Republic of Cyprus; and

– *special reports* issued upon completion of major audits, including audits of public bodies, statutory bodies or local authorities, as well as performance or environmental audits.

— DISSEMINATION ACTIVITIES

The AORC reports on the findings of its audits directly to the relevant entities, and offers relevant recommendations.

The annual report is submitted to the President and the parliament of the Republic of Cyprus.

In addition to this, the AORC publishes all non-classified audit reports on its website and issues relevant press releases where required.

— COOPERATION WITH OTHERS

Besides its close cooperation with the parliament, the AORC also collaborates with citizens, field experts and civil society organisations to obtain insights into audit subject matters.
Mission statement:

The mission of the Supreme Audit Office is to provide objective information to the parliament and the government on the management of state property and thus it aims to provide added value to the general public. The Supreme Audit Office examines whether audited activities comply with the legislation, reviews the factual and formal accuracy of these activities and assesses whether they are effective, economical and efficient.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The Supreme Audit Office (SAO) audits the management of state property, finances collected pursuant to the law for the benefit of legal persons (e.g. health insurance) and financial resources received from abroad (including EU funds). It expresses its opinion on the final state accounts and oversees the implementation of the state budget. The SAO is not authorised to audit the finances of municipalities, towns, and regions or to audit commercial companies owned by the state or by self-administration.

KEY LEGISLATION

– Constitution of the Czech Republic (1993);
– Act No 166/1993 Coll., on the Supreme Audit Office (regarding the SAO’s activity and powers).

AUDITED ENTITIES

The SAO audits:
– organisational units of the state;
– legal and natural persons (when they receive state funds); and
– the financial management of the Czech National Bank in the area of expenditure on property acquisition and the bank’s operations.
— STRUCTURE

TYPE OF SAI

A collegiate institution with no jurisdictional function.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The SAO is an independent audit body of the Czech Republic. Its existence is rooted directly in the Constitution of the Czech Republic, guaranteeing its independence from the legislature, executive and judiciary.

The Act on the state budget of the Czech Republic provides for a separate chapter in the state budget, ensuring the SAO has appropriate financial autonomy.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The Czech Chamber of Deputies nominates the President and the Vice-President of the SAO.

The SAO submits its draft budget to the Chamber of Deputies, and parliament approves the budget and its basic structure. The government cannot make decisions about the SAO's budget.

The President of the SAO sends all approved audit conclusions to the Chamber of Deputies, the Senate, and the government.

The President of the SAO is entitled to attend and to speak during sessions of the parliament or government of the Czech Republic on matters related to the work of the SAO.

The government discusses all SAO audit reports in the presence of the SAO’s President and for each audit it adopts a government resolution (mainly including remedial measures).

The main partner at the parliamentary level is the Committee on Budgetary Control of the Lower Chamber.
GENERAL INFORMATION

ORGANISATION

HEAD

PRESIDENT
Miloslav Kala was appointed on 22 March 2013.

TENURE
9 years, renewable (President and Vice-President).

SELECTION METHOD
The President and the Vice-President of the SAO are appointed by the President of the Republic on the proposal of the Chamber of Deputies.

GOVERNING BODY

Board of the SAO (consisting of the President, the Vice-President and 15 Members).

TENURE
A Member’s term of office ends when he or she reaches 65 years of age. Every SAO Member submits an official oath to the Chairman of the Chamber of Deputies and assumes his or her office upon submission.

SELECTION METHOD
The Chamber of Deputies elects the 15 Members at the proposal of the President of the SAO.

ORGANISATIONAL STRUCTURE

The SAO is a collegiate institution that consists of various bodies, sections, departments, and units. The President of the SAO directs the Office and the Vice-President acts as his or her deputy.

The bodies of the SAO are the Board, Senates, and the Disciplinary Chamber. These are governed by the Act on the Supreme Audit Office and their own rules of procedure, which are discussed and approved by the Board.

The SAO consists of the Audit Section, the Administrative Section and the Office of the President of the SAO. These are divided into specialised departments that are further divided into units.

The SAO management reports directly to the President. These are the Senior Director of the Audit Section, the Senior Director of the Administrative Section, the Director of the President’s Office, the Board Secretary, the Director of the Security Department and the Director of the Internal Audit Department.
## RESOURCES

### STAFF
- Number: 461 (approx. 70% in audit)
- Gender balance: ♂ 38%; ♀ 62% (♂ 51%; ♀ 49% for management functions). Average age: 46

### BUDGET
- The SAO’s expenditure is covered by the state budget of the Czech Republic.
- 20.1 million euros (2017)
- 0.04% of total government budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The SAO plans its work in an annual audit plan, which is based on suggestions from the President, Members of the Board, internal analysis or external stakeholders.

The government, the Chamber of Deputies or the Senate of the parliament of the Czech Republic and their bodies can suggest audits to the SAO, which it can take on or reject at its own discretion.

These audit suggestions summarise the subject and objectives of the audit, and indicate the auditees, the timing of and reason for the audit, information about the legal and economic position of the proposed auditees, information about previous identical or similar audits, the basic characteristics of the audited area, the audit hypotheses, and so on.

— AUDIT METHODS

Under its defined powers, the SAO performs audits in line with its audit standards, which are based on the International Standards of Supreme Audit Institutions. The SAO performs audits in line with the legal regulations, which encompass legality audits, financial audits, and performance audits. An audit comprises a preparatory phase, an execution phase, and an audit conclusion phase. An audit takes 10 months on average to complete, with 5 to 30 auditors taking part, depending on the number of auditees.

The SAO examines whether the activities audited comply with the legislation, reviews the substantive and formal accuracy of these activities and assesses whether they are effective, economical and efficient.

The SAO’s financial audits check whether the audited entities’ financial statements give a true and fair view of the subject of the accounting in accordance with the legal regulations.
— REPORTS AND OTHER PUBLICATIONS

The SAO’s main output takes the form of audit conclusions which are published on the SAO’s website and in the SAO’s Bulletin as soon as the audit conclusion has been approved by the Board of the SAO. The President of the SAO sends all approved audit conclusions to the Chamber of Deputies, the Senate, and the government.

The SAO is legally obliged to publish:

– the *Bulletin of the SAO*, an official publication that contains a summary of audit reports for a given period. One edition also contains the Annual Audit Plan and further editions may reflect changes in the Annual Audit Plan;

– the *Annual Report* which contains an overview of the audits and audit results from the past year and information about the SAO’s cooperation with criminal justice authorities, information provided to citizens, international cooperation activities, and the SAO’s financial management and staff;

– the *Statement on the Implementation of the State Budget*, in which the SAO gives its opinion on the government’s report on the implementation of the state budget, based on its assessment of the administration of the state budget in the first six months of the relevant year;

– the *Statement on the State Final Account*. In this document the SAO gives its opinion on the draft of the state final account of the Czech Republic for the relevant year, based on its evaluation of the economic situation in the country and the results of the state’s financial management; and

– the *Final Account*, comprising information on the financial management of the SAO for the past year. An external auditor verifies the Final Account each year, after which the SAO President submits it to the Czech Parliament.

In addition to this, the SAO also issues other publications, such as the *ELI Report* (in which the SAO presents its comparison and assessment of the uptake and use of EU funds by the Czech Republic), handbooks, topical papers, and reports on audits the SAO conducted in parallel with other SAIs.

— DISSEMINATION ACTIVITIES

The SAO strives to make information on audit results easily accessible to the public. Therefore, it publishes audit conclusions, press releases, and other relevant documents on its website and on social media. There it also communicates the results of its audits, analysis and news, videos regarding its audits, and other information about its activities.

The SAO values transparency and therefore publishes its own contracts on its website, together with details about its budget and other data.

Finally, it also organises events. Its first public administration Hackathon took place in 2017 and was followed up by a second one in 2018.
— COOPERATION WITH OTHERS

Sharing knowledge is one of the SAO’s main aims in the international environment. Therefore, it supports knowledge sharing in international activities and also through cooperative audits.

The SAO organises several conferences, seminars, and other professionally-oriented activities every year. Designed both for the SAO’s staff and for the professional public and representatives of other state institutions, these activities assist in improving public administration.

These are intended to create a platform for sharing knowledge and good practice not only among the public, but also among academics, experts in given fields, students, and other concerned groups.

On the international level, the SAO regularly sends its auditors to participate in the audit bodies of international organisations. The SAO has had representatives in bodies such as EUROCONTROL, the European Defence Agency and the European Space Agency.
Mission statement:
Rigsrevisionen examines whether government funds are used effectively, and as intended by the Danish Parliament (Folketing).
—— LEGAL BASIS

MANDATE

The Danish National Audit Office (NAO) audits the government’s accounts and examines whether government funds are administered in accordance with the intentions and decisions of the Danish Parliament. It has the right of access to all the information it needs to carry out its work.

KEY LEGISLATION

The Auditor General Act of Denmark original version from 1976, current revision from 2012.

AUDITED ENTITIES

The NAO audits:
- all Government accounts
  - ministries: 19 (as of June 2018);
  - government agencies: 131;
- the accounts of institutions, associations or, foundations whose expenses or accounting deficits are covered by grants financed by the state;
- the accounts of independent administrative entities established by statute;
- the accounts of partnerships and enterprises in which the state participates directly or indirectly as a partner, or where it is a liable business associate.

The NAO’s mandate does not cover the audit of the Danish central bank.
—— STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by an Auditor General.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO is an independent organisation under the Danish Parliament. The NAO's Auditor General is not permitted to be a Member of Parliament.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The NAO is completely independent in the performance of its duties. The Public Accounts Committee, which is appointed by the Danish Parliament, is the only body that may request the NAO to perform an audit of a particular area.

The NAO submits all its reports to Public Accounts Committee, and the Auditor General presents the reports at the monthly meetings of the Public Accounts Committee.

The NAO collaborates closely with relevant ministries and provides support in the form of guidance for their accounting and accounting control procedures.

Parliament sets the NAO's budget.
## GENERAL INFORMATION

### ORGANISATION

#### HEAD

<table>
<thead>
<tr>
<th>Auditor General</th>
<th>Lone Strøm was appointed on 1 May 2012 and re-appointed in May 2018 for a four-year period.</th>
</tr>
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<tbody>
<tr>
<td><strong>Tenure</strong></td>
<td>6 years, renewable once for a four-year period.</td>
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<tr>
<td><strong>Selection Method</strong></td>
<td>The Auditor General is appointed by the Speaker of the Danish Parliament, upon recommendation by the Public Accounts Committee and approval of the Standing Orders Committee of Parliament.</td>
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</tbody>
</table>

#### Governing Body

The Auditor General heads the NAO, assisted by an advisory body consisting of four Assistant Auditors General and the Chief Counsel.

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<tr>
<th><strong>Tenure</strong></th>
<th>Assistant Auditors General and Chief Counsel are not appointed for a fixed period.</th>
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<tbody>
<tr>
<td><strong>Selection Method</strong></td>
<td>The Auditor General appoints the Assistant Auditors General and Chief Counsel.</td>
</tr>
</tbody>
</table>

#### Organisational Structure

The NAO is organised into four departments, each headed by an Assistant Auditor General.
— RESOURCES

STAFF (AS OF END OF YEAR 2017)
- Number: 288
- Gender balance: ♂ 43 %; ♀ 57 %

BUDGET
- Approx. 30 million euros (2018)
- 38 % of the NAO’s resources are allocated to major studies of specific areas (performance audits) and 62 % to the annual audit of the Danish government accounts (2017).
- < 0.01 of total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The Auditor General and the four Assistant Auditors General meet weekly to discuss the NAO’s strategy and activity planning.

The NAO is obliged to examine and report on matters when requested to do so by the Public Accounts Committee. Such tasks represent on average about one-third of the audit subjects in the NAO’s major studies.

All audits are planned based on assessments of materiality and risk.

The NAO’s annual audit activities and major studies are planned one year in advance. However, the plan is continuously adjusted to respond to new developments.

— AUDIT METHODS

The NAO chooses its audit approach and methodology independently.

It performs its work in accordance with Danish legislation and the Danish Public Sector Auditing Standards, which are based on the International Standards of Supreme Audit Institutions (ISSAIs).

The NAO performs financial, compliance, and performance audits.

To verify the impact of its audits, the NAO, together with the Public Accounts Committee, checks the follow-up of its recommendations by the auditees.

In addition to this, ministries are obliged to respond to NAO audit reports.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes:
- the Annual Report on the audit of the Danish government accounts;
- major study reports on specific areas (approx. 23 per year);
- an annual report on the NAO’s own activities, performance and accounts;
- follow-up memoranda on all audit reports;
- additional memoranda on certain topics; and
- the Danish Public Sector Auditing Standards.

— DISSEMINATION ACTIVITIES

In accordance with the Danish Public Information Act, the NAO submits memoranda and audit reports to the Public Accounts Committee before publishing them on its website. The first chapter of major studies and selected audit reports and memoranda is translated into English.

The NAO focuses on external knowledge sharing to enhance the quality of the services it provides to the public sector.

The NAO hosts 4-5 information-sharing seminars for external stakeholders each year.

— COOPERATION WITH OTHERS

The NAO cooperates with the internal audit units in ministries and other entities audited.
Mission statement:

To help the Estonian Parliament (Riigikogu), the government and local governments act smartly and make important decisions in the interest of the general public by weighing all kinds of information as thoroughly as possible before these decisions are made.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The National Audit Office of Estonia (NAO) carries out public sector audits and verifies whether public funds have been used economically, efficiently, effectively, and lawfully.

KEY LEGISLATION

– National Audit Office Act (2002);

AUDITED ENTITIES

The NAO audits the activities of:

– the Chancellery of the Parliament, the Office of the President of the Republic, the courts, the central bank of Estonia, the Government Office and the Office of the Chancellor of Justice;

– government authorities and the state authorities they administer;

– local authorities, regarding the possession, use and disposal of municipal assets (financial and compliance audit only), immovable and movable property of the state transferred into their possession, earmarked allocations and subsidies granted from the state budget, and funds allocated for the performance of state functions (financial, compliance and performance audit);

– foundations and non-profit associations founded by a local authority or where a local authority is a member;

– legal persons in public law;

– foundations and non-profit associations founded by the state or a legal person in public law, or where the state or a legal person in public law is a member;

– companies where the state, legal persons in public law or the above-mentioned foundations jointly or separately exercise dominant influence through a majority holding or otherwise, and the subsidiaries of such companies;

– companies who have obtained loans from the state or whose loans or other contractual obligations are secured by the state;

– companies where a local authority exercises dominant influence through a majority holding or otherwise, and the subsidiaries of such companies;

– other persons performing public functions pertaining to the use and preservation of state assets.
— STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by an Auditor General.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO is an independent state body under the Estonian Constitution.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The NAO’s budget is approved by the Parliament.
The NAO is accountable to the Parliament and presents its reports to the State Budget Control Select Committee of the Parliament.
The Auditor General may take part in government sessions and has the right to speak in matters concerning his or her duties.
The NAO’s activities are audited annually by an audit undertaking appointed by the Parliament on the proposal of the Finance Committee.
**GENERAL INFORMATION**

--- ORGANISATION

**HEAD**

**AUDITOR GENERAL**

Janar Holm was appointed on 7 March 2018 and started his tenure by giving the oath of office before the *Riigikogu* on 9 April 2018.

**TENURE**

5 years, renewable.

**SELECTION METHOD**

The Auditor General is appointed by the *Riigikogu* on the proposal of the President of the Republic.

**ORGANISATIONAL STRUCTURE**

The NAO is divided into three structural units. The Audit Department carries out financial, compliance and performance audits and comprises seven audit groups. The Analysis Department prepares reviews and special works. Development and Administrative Service supports the Audit Department and the Auditor General in the performance of their functions, and coordinates the performance of the NAO’s work.

--- RESOURCES

**STAFF**

- Number: 100 (75 % in audit)
- Gender balance: ♂ 29 %; ♀ 71 %. Average age: 40

**BUDGET**

- 6 million euros (2019 and 2018)
- 60 % personnel, 25 % administration (half of this for estate property and ICT), 10 % pensions
- 0.05 % of total state budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The NAO decides independently and exclusively which topics it audits, which types of audit it carries out, and what the timing of those audits is. It publishes detailed information on its website about its audit programme and the progress of ongoing audits.

— AUDIT METHODS

The NAO carries out different types of audits:

– in the course of a financial audit the NAO evaluates whether the financial statements of institutions correctly and reliably reflect their financial condition. The NAO examines whether the accounts are correct and possible misuse of funds has been eliminated. Financial audits also view the legality of transactions;

– in the case of a performance audit the NAO examines whether the use of funds by the public sector is economical, efficient and effective. A performance audit can also be defined as a process in the course of which it is investigated whether the audited institutions achieve the intended aims and whether they do it properly or at the lowest cost. A performance audit evaluates the activities of the public sector in resolving problems at strategic level, analyses in depth the reasons for problems and suggests ideas for overcoming them. The goal of a performance audit is also to identify the best administrative practice and contribute to spreading it;

– In the case of a compliance audit the NAO examines the legality of activities. This is the main approach in local government audits.

The NAO has the right to access any and all information necessary to perform its functions, including restricted information, and all auditees are required to submit information when requested to do so.

The NAO performs its audits in accordance with the international auditing standards (ISSAI's) and NAO's audit manual.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes audit reports, which can be divided into financial audits and performance audits.

In addition to audit reports, the NAO prepares special reports which do not necessarily involve classic audit procedures, but focus on the analysis of a single question.

The NAO also submits two major reports to the Parliament each year:

– an overview on the use and preservation of state assets during the preceding budgetary year;

– an evaluation of the consolidated state annual report in which the NAO assesses, among other things, whether the state’s annual accounts are correct and economic transactions have been lawful.

— DISSEMINATION ACTIVITIES

NAO publications are available on its website in Estonian with summaries in English. The NAO also actively disseminates its reports on social media.

— COOPERATION WITH OTHERS

The NAO cooperates with local authorities and the government of the Republic in order to improve the internal control and internal audit systems of government authorities and entities administered by government authorities.

In addition to this, legal persons in public law are required to send a copy of their approved annual reports to the NAO.
Mission statement:

The activities of the National Audit Office of Finland are guided by the values of responsibility, openness, objectivity, and respect. The vision of the institution is to make the Finnish way of managing central government finance a model for the world.

The strategic objective of the institution is to promote:

- the sustainable and successful management of central government finances;
- the reliability of information on central government finances; and
- trust in central government finances.
LEGAL BASIS

MANDATE

The National Audit Office of Finland (NAO) is an independent authority, which audits central government finance, evaluates fiscal policy, and oversees election campaign and political party funding.

Its audits cover central government finances as a whole. Consequently, it has extensive rights of access to information under the Constitution of Finland.

KEY LEGISLATION

- Constitution of Finland (1919 and 1999);
- Act on the National Audit Office (676/2000);
- Act on the right of the National Audit Office to audit certain credit transfers between Finland and the European communities (353/1995);
- Act on the implementation of the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union and on general government spending limits (869/2012);
- Act on Election Candidates’ Funding (273/2009);

AUDITED ENTITIES

The NAO audits:

- the government and ministries;
- government agencies;
- off-budget funds;
- state enterprises and state-owned companies;
- central government transfers and subsidies paid to municipalities, companies, and other entities; and
- transfers of funds between Finland and the European Communities.

The NAO does not audit:

- the finances of Parliament;
- funds under the responsibility of Parliament;
- the Bank of Finland or the Financial Supervisory Authority; or
- the Social Insurance Institution.
### STRUCTURE

#### TYPE OF SAI

An independent national audit authority headed by an Auditor General.

#### PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO is an independent state body that is affiliated with the Parliament.

#### RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The Auditor General is appointed, and can only be removed, by the Parliament. The auditor who audits the Parliament’s accounts also audits the NAO’s accounts. In addition, the Parliament sets the NAO’s tasks in legislation, debates its budget proposal, decides its resources, and discusses its annual and separate reports.

The NAO’s mandate does not cover the accounts of Parliament.
ORGANISATION

HEAD

AUDITOR GENERAL
Tytti Yli-Viikari was elected on 1 January 2016.

TENURE
6 years, renewable.

SELECTION METHOD
Elected by Parliament.

GOVERNING BODY

The Auditor General is supported by a management team, consisting of two Deputy Auditors General and the Chief Administrative Officer.

TENURE
The Deputy Auditors General and Chief Administrative Officer have regular (permanent) contracts of employment.

SELECTION METHOD
The Auditor General is responsible for appointing the Deputy Auditors General and the Chief Administrative Officer.

ORGANISATIONAL STRUCTURE

The NAO is organised into a financial audit and compliance audit department, a performance audit and fiscal policy audit department, an executive office and an administrative services unit.

In addition to this, it has a scientific council, a penalty and sanction board, and an advisory board, which all fall under the direct responsibility of the Auditor General.
— RESOURCES

STAFF (2017)

- Number: 143
- Gender balance: ♂ 49 %; ♀ 51 %. Average age: 49

BUDGET

- 16 million euros (2017)
- 0.03 % of total government budget
— PLANNING OF THE AUDIT WORK

The NAO plans its work in a general audit plan, which covers four years. It selects audit topics on the basis of a risk analysis concerning the state’s finances and the economy. The audit planning for each type of audit specifies suitable audit topics and specific areas of focus.

The audit plan for each type of audit is based on risk analyses carried out in audit units as well as on the criteria for essential components.

— AUDIT METHODS

The NAO performs the duties laid down in the Constitution through financial audit, compliance audit, performance audit and fiscal policy audit.

In its audits, the NAO applies its internal audit guidelines, which are based on the ISSAI auditing standards issued by the International Organisation of Supreme Audit Institutions (INTOSAI). The ISSAI auditing standards are based on the International Standards on Auditing (the ISAs). These are supplemented by separate manuals for each type of audit. The NAO’s audit manual is available on its website.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes:
- reports on its audit of the final central government accounts;
- reports on its financial, compliance, performance and fiscal policy audits;
- reviews;
- fiscal policy evaluation reports;
- separate reports to parliament;
- reports on monitoring of election campaign funding;
- reports on monitoring of political party funding;
- annual reports;
- follow-up reports; and
- other publications, such as international publications.

— DISSEMINATION ACTIVITIES

Audits performed by the NAO are announced on its website. In addition, upcoming publications are listed on the website. The manner of communicating details of the audit is determined in the final audit meeting. Public media releases are prepared for all audits. Videos of selected audits are produced. The media releases highlight the most important content of audit results and provide contact details of key persons involved in conducting the audit. The media releases are also shared on social media.

— COOPERATION WITH OTHERS

In addition to its audit work, the NAO performs expert and advisory tasks, for example in parliamentary committees and government working groups.

It participates in general discussions in the field of public finance and the development of administration. The NAO pursues good cooperation and active dialogue with its stakeholders and customers.
Mission statement:

*Independence, a College of Members, an adversarial procedure.*
— **LEGAL BASIS**

### MANDATE

The French national Court of Accounts (CDC), supported by the 17 regional and overseas chambers (“chambres régionales et territoriales des comptes” – CRTC), is responsible for:
- judgments on public accounts;
- compliance and performance audits on all public organisations and public funds or their equivalent;
- certification of State and Social Security accounts; and
- evaluation of public policies.

The associated Budgetary and Financial Disciplinary Court (“Cour de discipline budgétaire et financière” – CDBF) judges irregularities committed by managers handling any kind of public funds or their equivalent.

The CDC/CRTC’s have access to all documents required to carry out their duties. The audit remit also includes the discharge of public accountants.

### KEY LEGISLATION

- French constitution (Article 47-2);
- Public Finance Courts Code;
- Specific audit laws and regulations.

### AUDITED ENTITIES

The CDC and the CRTC (which, together with the CDBF, make up the financial jurisdictions) audit:
- all State management and accounts;
  - the accounts of the Presidency of the Republic, National Assembly, Senate;
  - the ministries (central administrations, departments with responsibilities at national level and decentralised departments);
  - government agencies and their territorial network; and
  - publicly owned enterprises;
- social security management and accounts;
- management and accounts from local authorities (from regional to municipal levels) and their agencies, public hospitals, secondary schools etc.;
- public funds granted to private entities;
- funds used by charities if they are donated through public campaigns; and
- funds used by private entities, if such funds come from private, tax-exempted grants.
— STRUCTURE

TYPE OF SAI

A court of audit with a jurisdictional function.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The CDC is independent of the French Government and its Parliament and maintains an equal distance from both.

The CDC’s First President also is the chairman of:
- the Budgetary and Financial Disciplinary Court (CDBF);
- the High Council for public finance (“Haut Conseil des finances publiques” – HCFP); and
- the Council of Mandatory Contributions (“Conseil des prélèvements obligatoires” – CPO).

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The CDC is independent of government and parliament, to which it submits audits reports and provides advice.

The CDC examines parliament’s accounts.

In the context of its mission to evaluate and control, the parliament works closely with the CDC to monitor the implementation of recommendations. Parliament may ask the CDC to perform a limited number of audits, and government and parliament may ask the CDC to evaluate public policies.
GENERAL INFORMATION

— ORGANISATION

HEAD

FIRST PRESIDENT
Didier Migaud was appointed on 23 February 2010.

TENURE
The First President has unlimited tenure until he reaches the statutory retirement age.

SELECTION METHOD
The First President is appointed by a decree of the President of the Republic issued by the Council of Ministers.

GOVERNING BODY
The CDC is governed by a College consisting of the First President and the six presidents of chambers. The Prosecutor General (who is independent) attends the meetings of the College.

The CRTCs are headed by Presidents, who are members of the CDC. The High Council of the CRTCs is chaired by the First President.

TENURE
The First President and the Presidents of the chambers are magistrates and have tenure which is limited only by the statutory retirement age.

SELECTION METHOD
The Presidents of the chambers and the Prosecutor General are appointed by a decree of the President of the Republic issued by the Council of Ministers.

ORGANISATIONAL STRUCTURE
The CDC is organised into six chambers per sector, a department for strategic planning and publishing, and the secretariat general.

The Prosecutor General, the Attorneys General, and the regional financial prosecutors are independent of the CDC, the CDBF, and the CRTCs and act as public prosecutor.
— RESOURCES

**STAFF**
- Number: 1,777 (746 in the CDC and 1,031 in the CRTCs) (80% in audit)
- Gender balance: ♂ 50%; ♀ 50%. Average age: 50

**BUDGET**
- 214 million euros (48% for the CDC, 52% for the CRTCs)
- < 0.01% of the total government budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The First President, after asking for an opinion from the Prosecutor General, determines the general organisation of the CDC, plans the audits and allocates the resources to the different chambers. The breakdown of the programme into different checks is completed at team level within each chamber.

Same process in each CRTC.

The audit topics are selected on the basis of risk assessments, the timetables for compulsory audits of the various bodies, audit experience and taking into account the level of public interest.

Jurisdictional activities encompass selected accounts to be audited and judged over a period of several years.

— AUDIT METHODS

All types of audits are based on methods defined by the CDC/CRTC according to international standards.

Jurisdictional activities follow strict rules of procedure.

The CDC is continuously developing its public policy evaluation methodology through practical guidelines and training sessions.

All types of activities are compliant with the principles of collegiality and the adversarial procedure.
— REPORTS AND OTHER PUBLICATIONS

The CDC publishes:
- a General annual report on 15 to 20 issues, which is also issued to the President of the Republic;
- an annual report on the Execution of State budget and results for the previous year;
- an annual Certification of State accounts for the previous year;
- an annual assessment of the public finance situation and prospects for the current year;
- an annual report on the Execution of budget and annual certification of Social Security system accounts for the previous year;
- an annual report on local public finances for the previous year;
- five to ten thematic reports each year;
- all reports on the use of private grants by charity organisations; and
- all main reports sent to the Government (referred to a Minister).

The CRTCs publish:
- management reports to local authorities; and
- some reports within the CDC’s General annual report.

— DISSEMINATION ACTIVITIES

The CDC has a constitutional obligation to keep the public informed. Therefore it publishes an increasing proportion of its work in the media, on its website and on Twitter. The CDC sends all its main reports to government and Parliament, and publicizes them. Parliament receives and uses the CDC’s six annual reports and its thematic reports. The CDC also publishes follow-up of recommendations. The CDC publishes all reports on charity funds. The CRTCs send their management reports to local authorities who must read them aloud in council meetings which are open to the public and media. The CDC, CRTCs and CDBF give their judgments to public audiences. CDBF judgments are published in the Republic Official Newspaper and website.

— COOPERATION

The CDC closely cooperates with the CRTC, which monitor their own work autonomously. The CDC cooperates with Parliamentary Committees, the State Council, Judicial Courts (through the Prosecutor General), other independent administrative authorities and governmental general inspectorates.
Mission statement:

The fundamental principles underlying the German SAI’s work are independence, neutrality, objectivity and credibility.

The purpose of its work is to enhance the transparency, efficiency and sustainability of government action.
GERMANY — BUNDESRECHNUNGS-HOF

GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The German SAI audits all federal revenues and expenditures, as well as representational funds and secret expenditure, and determines whether the federal budget has been managed properly and efficiently.

It has full rights of access to any body and any information it requires for its audit work, including non-federal entities where these manage federal funds.

KEY LEGISLATION

– Constitution (Article 114, paragraph 2, Basic Law) (1949);
– Federal Budget Code (Article 88 et seq.) (1969);
– Budgetary Principles Act (Article 53 et seq.) (1969);
– German SAI Act.

AUDITED ENTITIES

The German SAI has access to any institution or body managing federal funds, e.g.:

– government ministries and their subordinate bodies;
– state agencies;
– social security institutions;
– public enterprises;
– federal grantees; and
– administrative units of constitutional bodies.
- STRUCTURE

TYPE OF SAI

A collegiate structure with no jurisdictional function.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The German SAI is a supreme federal authority and ranks equally with federal ministries. It is fully independent and does not take instructions to perform specific audit work. However, Parliament may propose certain audits to the German SAI.

The President of the German SAI holds an ex officio position as Federal Performance Commissioner. He puts forward recommendations, reports and opinions in order to enhance the efficiency of the federal administration. He may also advise Parliament on legislation.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

Through its audit and advisory work, the German SAI supports the German federal government and parliament, which uses the German SAI's annual report as a basis for granting discharge to the federal government.

The German SAI reports to both the executive and the legislative branches of federal government and may give advice before final decision-making.

It also participates in the budget negotiations between the federal Ministry of Finance and the line departments and may provide input on each departmental budget estimate. In addition to this, it gives advice during budget implementation.
--- ORGANISATION ---

HEAD

President
Kay Scheller was appointed on 30 June 2014.

Tenure
12 years, not renewable. The tenure is limited to the statutory retirement age for civil servants, currently 67.

Selection Method
The President is elected by the two Houses of Parliament and appointed by the President of the Federal Republic of Germany.

Governing Body

Decisions relating to audit work are made at the level of the audit divisions by collegiate bodies, which comprise the Members of the SAI, i.e. a senior audit director and an audit director, and in some cases also the President or the Vice-President. Members of the German SAI enjoy judicial independence.

Certain types of overall decisions, e.g. on items related to the annual report, are reserved to the Senate. The Senate is the supreme decision-making body.

Tenure
Senior audit directors are civil servants. Their tenure is limited to the statutory retirement age for civil servants, currently 67.

Organisational Structure

The German SAI is composed of nine audit divisions with 51 audit units. Another division focuses on international audit work and supports the President in his function as a member of the United Nations Board of Auditors. The support division is responsible for central management.

--- RESOURCES ---

Staff (as of October 2018)

- Total: 1,163 (82 % in audit)
- Gender balance:  ♂ 58 %; ♀ 42 %. Average age: > 51

Budget

- 149 million euros
- 0.04 % of the total federal budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The President, Vice-President, Senate and all collegiate bodies are involved in the German SAI’s strategic and work planning.

The German SAI’s audit units regularly carry out a risk and task analysis, which forms the basis of a medium-term audit plan as well as an audit strategy for the next three to five years.

The units plan their audit tasks in annual audit plans in a coordinated manner, and these plans form the basis for the overall audit plan of the German SAI.

The German SAI is free to decide on audit requests from Parliament or parliamentary committees.

— AUDIT METHODS

The German SAI carries out performance, compliance and financial audits, both ex post and in real-time, and provides pro-active advice. It determines the timing and nature of its audit work independently and may carry out fieldwork.

Performance audits are a key task, and these are typically combined with compliance or financial audit elements in a comprehensive audit. The German SAI uses sustainability as an additional strategic audit criterion.

The German SAI’s work also includes:

- **selective audits**, which involve in-depth examinations designed to gather evidence on a particular aspect of the audit matter;
- **horizontal audits**, which study a specific subject across a representative selection of government bodies to develop audit findings on a defined area of government operations and transactions;
- **exploratory studies**, which are a tool for obtaining insights into specific problem areas, procedures or developments. These do not aim at providing a final evaluation of government operations and transactions, but are a suitable option to prepare for new audit missions;
- **follow-up audits**, which serve to identify whether the authorities with oversight have acted on the audit findings or on parliamentary resolutions;
- **management audits** (or **general audits**), which serve to obtain a comprehensive overview of the audited body’s financial management; and
- **real-time audits**, which allow the German SAI to examine the multitude of individual decisions that major programmes entail, separately and at each project stage. This approach allows it to detect shortcomings at an early stage and inform decision-making bodies in good time.
— REPORTS AND OTHER PUBLICATIONS

The German SAI issues:
– management letters with audit findings, which it sends to the audited bodies for comment;
– an annual report composed of a principal volume (I) and a supplementary volume (II). Volume I is published in autumn each year and volume II in spring of the following year. Taken together they form an up-to-date basis for the parliamentary discharge procedure;
– advisory reports; and
– special purpose reports.

It submits its advisory and special purpose reports to parliament and the federal government.

In addition to this, in his or her function of Federal Performance Commissioner, the President publishes a series of opinions and good practice guides.

The German SAI includes recommendations for improvement in its management letters and reports, and comments on topical issues such as draft legislation and major procurement projects, or provides expert input.

— DISSEMINATION ACTIVITIES

The German SAI presents its annual report to the public at a federal press conference and publishes its work (including the annual report, special purpose reports and final audit letters) on its website.

The special reports and the outputs of the Federal Performance Commissioner also feature there.

— COOPERATION WITH OTHERS

Since Germany has a federal government structure, regional audit institutions and municipal audit offices audit the other levels of government. However, as the fiscal systems of the Federation and of the sixteen constituent states of the Federal Republic are largely intertwined, the German SAI and the independent regional audit institutions of the states work closely together.

This cooperation focuses mainly on programmes that the Federal Government and the states fund jointly, or on responsibilities that the central government has delegated to the states.
Mission statement:

The Hellenic Court of Audit is responsible for the external audit of the general government and decisively contributes to the quality and efficiency of financial management in the Greek public sector.

The strategic objectives of its audits are:

- to improve the financial management and accountability of general government bodies;
- to contribute to the strengthening of financial control and accountability systems;
- to foster public revenue collection, on the national and the local level;
- to improve governance of entities through internal control systems;
- to expedite audits on high-risk topics;
- to increase audit capacity;
- to provide significant insights to the Greek Parliament to enable it to execute its supervisory role more effectively; and
- to reinforce the Court’s ability to execute performance audits.

In order to achieve these objectives, the Hellenic Court of Audit focuses on areas of high audit interest, ensures the ever-increasing impact of the audits carried out and makes optimal use of available resources.
Mandate

The Hellenic Court of Audit (HCA) carries out audits of the expenditure and accounts of the State, local agencies and legal entities as provided for by law or if they are in receipt of public money.

Its jurisdiction extends to government departments and ministries, local government bodies and other public sector organisations. It may also participate in the audit of the accounts of bodies that are private companies.

The HCA has the right of full access to all central and local government accounting books, supporting documentation and staff. It may also request relevant information from all the competent authorities, which are obliged to cooperate.

Jurisdictional Competence

The HCA adjudicates on legal action for cases arising from:

- pensions;
- audit of accounts;
- civil liability of public employees for losses caused by them to the State, local agencies or public legal entities, intentionally or through gross negligence, in the course of their duties; and
- liability of officials for unjustified increases in their wealth deemed to be the product of corruption (and unjustified according to the audit of their annual declarations of financial interests).

Key Legislation

Article 98 of the Constitution of Greece (1975) provides a general definition of the responsibilities (jurisdictional, auditing and consulting) of the HCA. These responsibilities are exercised as specified by law (see also Laws 4129/2013 and 4270/2014).
The HCA’s audit mandate extends to all the entities of Government in general, namely:
- the Presidency of the Republic;
- 18 Ministries;
- 7 Decentralized Administrations;
- 11 Independent Authorities;
- 325 municipalities (first level Local Authorities);
- 13 Regions (Second Level Local Authorities);
- 26 Social Insurance Organisations; and
- 100 State Hospitals.

The HCA also audits the accounts of approximately 450 other general government legal entities, public and private legal entities owned by local authorities (755) as well as grants to private entities.

— STRUCTURE

TYPE OF SAI
A court with a jurisdictional and an audit function.

PLACE OF SAI IN GOVERNMENT SYSTEM
The HCA is the supreme public financial Court within the Greek jurisdictional system.

RELATIONSHIP WITH PARLIAMENT / GOVERNMENT
The HCA is required to submit to the Parliament an Annual Report on its audit activities, and a Declaration on the Annual Financial Statement and the Balance Sheet of the State. The Parliament also approves the HCA’s budget based on the recommendations of the Ministries of Finance and Justice.
ORGANISATION

HEAD

**PRESIDENT**
Androniki Theotokatou was appointed on 23 October 2015.

**TENURE**
4 years, non-renewable.

**SELECTION METHOD**
Appointed by Presidential Decree upon proposal of the Council of Ministers.

GOVERNING BODY

The Plenum of the HCA is the supreme jurisdictional body and is composed of the President, eight Vice-Presidents and 33 Judge Counsellors.

**TENURE**
Members are judges and as such they are independent and hold permanent positions.

**SELECTION METHOD**
Vice-Presidents: appointed by Presidential Decree upon a proposal from the Council of Ministers; Judge Counsellors: promoted upon decision of the Supreme Judicial Council.
ORGANISATIONAL STRUCTURE

The Head of the HCA is the President. Under the President there are eight actively serving Vice-Presidents, seven of whom chair each of the HCA’s Jurisdictional Sections. Deputisation for the President by the Vice-Presidents is based on seniority. The HCA has posts for 139 judges. There are 33 Judge-Counsellors; 47 Second-Rank judges and 45 Junior judges.

Inextricably embedded in the HCA’s organisational structure is the layer of the Advocate General, comprising of the Advocate General, the Deputy Advocate General, and three Sub-Deputy Advocate Generals. These are all judges of the Court.

The HCA currently consists of nine Klimakia (jurisdictional units, consisting of three judges in total and chaired by a Judge-Counsellor), three of which are responsible for pre-contractual audits. Four units, within the relevant jurisdictional sections, deal with ex ante audits of expenditure by local government and public entities, and two are dedicated to issues of auditing and jurisdictional nature. There are also seven Jurisdictional Sections (with five Judges in total and presided over by a Vice-President), a Grand Chamber Judicial Section hearing applications for review in the context of pre-contractual audits (with seven judges in total and presided over by the President), and the Plenum (structured as indicated above).

Auditing offices headed by Commissioners of the HCA (i.e. jurisdictional employees with a university degree, with more than 15 years’ experience and holding the rank of head of division) are situated in ministries, prefectures and larger municipalities, and have auditing and sanctioning powers. There are currently 54 Commissioners’ offices in Athens and 56 all over Greece. 648 judicial employees are currently working at the HCA.

— RESOURCES

STAFF (2018)

- Number: 648 (management: 12%; audit: 56%; administration: 32%) + 139 Judges
- Gender balance: ♂ 37%; ♀ 63%. Average age: 49

BUDGET

- 33.2 million euros (2018)
- Allocation: approx. 95% for remuneration and salaries
- < 0.01% of total government budget
AU D I T  W O R K

— PLANNING THE AUDIT WORK

The HCA plans its work in its Annual Work Programme, approved by its Plenum. The Programme is prepared by a Special Committee, which gathers the necessary information from all the HCA’s Commissioner Services, based on their own auditing experience and work, or on issues reported in the media.

Other HCA judges and auditors can also submit audit proposals regarding specific legal entities or sectors via an electronic platform on the HCA website. The Special Committee evaluates these proposals and may submit them to the HCA’s Plenum.

— AUDIT METHODS

The HCA carries out *ex ante*, pre-contractual and *ex post* audits, including targeted audits on high-risk areas (which may be financial, compliance, or performance audits), as well as following-up audits in accordance with the HCA’s audit manual and the International Auditing Standards (INTOSAI).

The HCA currently carries out:

- *ex ante* audits of the expenditure of local government and public legal entities, as specified by law, resulting in the approval or rejection of the relevant payment orders;
- audits prior to the conclusion of contracts with a high financial value, awarded by the state or any other equivalent legal entity, as specified by law (pre-contractual audit);
- *ex post* audits of the accounts of the accounting officers of the state and of the local government agencies or other legal entities, resulting in a decision of the competent HCA Commissioner by which the accounts are either accepted as sound or rejected as illegal. In this latter case the deficit will be recovered;
- targeted audits (financial, compliance and performance) on high risk areas according to the HCA’s Annual Audit Programme and the International Standards of Supreme Audit Institutions (ISSAIs).
—— SAI REPORTING

The HCA publishes:

- **Mandatory audit reports:**
  - Annual report on the HCA’s audit activities, including the results of its activities, observations stemming from its work, suggestions on reforms and improvements (including relevant laws);
  - Declaration on the State Annual Financial Statement and Balance Sheet (the Declaration);
- **Own-initiative audit reports:** The HCA also publishes audit reports according to the Annual Work Programme;
- **Opinions on legislation:** The HCA provides opinions on drafts of laws regarding pensions or on the recognition of service for pension entitlements, on any issue falling within its constitutional competence either at the request of Ministers or as defined by law;
- **Other roles:**
  - **Follow-up of audit results:** The HCA publishes follow-up reports.

—— DISSEMINATION OF AUDIT WORK

The above-mentioned Declaration and Annual Report of the HCA are published and are further accessible to the public through the HCA’s website. Reports for targeted audits are also available on the HCA’s website. These reports can be discussed before the relevant parliamentary committees.

Judgments and rulings with no personal data are also published on the HCA’s website and in other legal reviews.

The HCA may organize conventions to present its audit work to auditees and relevant stakeholders.

Media coverage is not utilised.
Mission statement:

To promote the transparent and sound management of public finances through value-creating audits performed on a solid professional basis, thus contributing to good governance.

Since 1989
First established 1870
Website: www.asz.hu
www.aszhirportal.hu
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The State Audit Office of Hungary (SAO) is the supreme financial and economic audit institution of the National Assembly, and it reports to the National Assembly. Its audit mandate covers all aspects of the use of public funds and national property.

It is responsible for financial and economic audit, and auditing the implementation of the central budget, the management of public finances, the use of funds from public finances and the management of national assets. The SAO carries out its audits according to the criteria of legality, expediency and efficiency.

The SAO may audit the financial management of public funds as well as of state and local government assets. With its findings, recommendations and advice based on its audit experience, the SAO assists the National Assembly, its committees and the work of the audited entities, thus facilitating well-governed state operations.

Based on its findings, the SAO may initiate proceedings with the competent authority against the audited entities and the individuals responsible. The SAO’s reports and their findings and conclusions cannot be contested before courts or other authorities.

KEY LEGISLATION

– Act LXVI of 2011 on the SAO;

AUDITED ENTITIES

The SAO audits:
– public institutions;
– institutions funded from the central budget;
– social security funds, separate state funds;
– local governments, minority self-governments and their associations;
– organisations (institutions) funded from the central budget;
– economic organisations owned in full or in part by the state or local governments;
– tax authority, customs authority;
– the National Bank of Hungary;
– political parties and their foundations;
– conduct of elections, campaign accounts of organisations nominating the candidates;
– churche organisations; and
– national security services.
## STRUCTURE

### TYPE OF SAI

An audit office, independent of government, headed by a President.

### PLACE OF THE SAI IN GOVERNMENT SYSTEM

The SAO is the supreme financial and economic audit institution of the National Assembly, to which it also reports.

The SAO represents an independent chapter in the structure of the central budget.

### RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The SAO assists the National Assembly, its committees and the work of the audited entities, thus facilitating well-governed state operations.

The President of the SAO informs the National Assembly about the SAO's work plan and any amendments to it.

The National Assembly may instruct, and the government may request the SAO to carry out certain audits.
GENERAL INFORMATION

— ORGANISATION

HEAD

PRESIDENT
Dr. László Domokos was appointed on 5 July 2010.

TENURE
12 years, renewable.

SELECTION METHOD
The President of the State Audit Office is elected by a two-thirds majority of the Members of the National Assembly.

SIMPLIFIED ORGANISATION CHART

The SAO has a project-based working structure. Most of the auditors are designated to the so-called project office, where they are assigned to individual audits based on the audit allocation plan of the SAO. A few supporting departments exist. Their role is to support the financial, legal, monitoring or logistical execution of audits.

— RESOURCES

STAFF (2018)

− Number: 597; 492 (2019)
− Gender balance: ♂ 36 %; ♀ 64 %. Average age: 45

BUDGET

− 9.3 billion HUF (2017) (29.8 million euros) (90 % for audit)
− Allocation: the SAO drafts its own budget which shall be submitted to the National Assembly, without any change by the government, as part of the bill on the central budget
− < 0.05 % of total government expenditure, 0.02 % of GDP
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The SAO’s President prepares an annual work plan, and informs the National Assembly about the audit plan and any amendments to it.

The audit plan is published and submitted to the National Assembly every six months.

The SAO has established an audit-planning system, in which more emphasis is given to the selection of topics and on-the-spot checks that need to be included in the audit plan.

The assignment of audit tasks is preceded by a multi-step preparation and approval procedure, while the efficiency of audits is ensured by rolling planning.

During the definition of audit topics and the related on-the-spot checks, the SAO strives for the effective and efficient utilisation of its resources for each audit topic, taking into account the selection of topical audit topics that are interesting for the public.

The audit plan might change depending on the new circumstances revealed in relation to audits.

— AUDIT METHODS

The SAO carries out compliance, performance and follow-up audits. Its audits are focused on the legality and the regularity of all revenue and expenditure from the central budget.

It carries out its work in compliance with legal regulations, the audit programme and the professional rules, methods and ethical standards of auditing.

The SAO’s methodology is elaborated and published in line with INTOSAI’s professional standards (the ISSAI framework).
— REPORTS AND OTHER PUBLICATIONS

The SAO publishes:
- an opinion on the bill of the central budget;
- a report on the execution of the central budget;
- audit reports (following compliance, performance and follow-up audits);
- an annual activity report; and
- analyses and studies.

In addition, the SAO has edited and published a Public Finance Quarterly for over 50 years. The Public Finance Quarterly covers topics in the field of financial systems, the operations of the public sector and national economy, efforts to catch up with economically developed countries, and related professional debates.

— DISSEMINATION ACTIVITIES

The SAO publishes its reports, studies and other documents, as well as organisational news and information about the main stages of its audit procedures, on its website and news portal.

The SAO applies a customised target-group method to its audit reports and analyses. Furthermore the SAO is active on various social media channels and uses several communication tools, some of which are developed in-house:
- SAO website (Hungarian, English);
- News Portal (Hungarian, English, German, French) – the primary source of information concerning the activity of the institution;
- compressed press summaries (released for every audit report);
- traditional and electronic press conferences;
- summary videos about priority audits published on the YouTube channel and the News Portal of the SAO;
- interviews on the benefits of its audits; and
- posts on social media.
— COOPERATION WITH OTHERS

Since its foundation, the SAO has put special emphasis on scientific cooperation with professional bodies and national higher education institutions, with the aim of achieving the widest possible application of the SAO’s activity and developing professional-scientific dialogue within society.

The SAO plays an active role in the international audit community. Exchanges of international audit experience and cooperation with national supreme audit institutions and international organisations are important.
Mission statement:

To independently examine and report to Dáil Éireann (Irish Parliament) on whether public funds and resources are used in accordance with the law, managed to good effect and properly accounted for.
The Office of the Comptroller and Auditor General (C&AG) plays a central role in the public accountability process by providing assurance to parliament through the Public Accounts Committee (PAC) on the manner in which public funds have been administered, and providing reports on matters arising out of audits and other examinations.

The main tasks are:
- audit and report on the accounts of public bodies;
- establish that transactions of public bodies are in accordance with the legal authorities governing them and that funds are applied for the purposes intended;
- examine whether public bodies administer resources economically and efficiently and have mechanisms in place to evaluate the effectiveness of operations;
- authorise the release of funds from the Exchequer for purposes permitted by law.

**KEY LEGISLATION**

- Constitution of Ireland: Article 33 (1922, replaced in 1937);
- Exchequer and Audit Departments Act from 1866;
- Comptroller and Auditor General Act from 1923, amended in 1993;

**AUDITED ENTITIES**

The C&AG audits:
- vote accounts: 40;
- departmental funds: 28;
- health entities: 28;
- North South Bodies: 7;
- education entities: 42; and
- state bodies and subsidiaries: 142.
STRUCTURE

**TYPE OF SAI**

An audit office, independent of government, headed by a Comptroller and Auditor General.

**PLACE OF THE SAI IN GOVERNMENT SYSTEM**

Fully independent.

**RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT**

The relationship with the Parliament is essentially a reporting one. The results of the audit activities are reported to the Parliament through audit certificates and reports on financial management. The PAC also examines the C&AG’s Value for Money reports. There is close cooperation with the PAC. The C&AG attends meetings of the PAC as a permanent witness. The results of the C&AG’s independent examinations provide a foundation for PAC enquiry.
GENERAL INFORMATION

— ORGANISATION

HEAD

COMPTROLLER AND AUDITOR GENERAL
Seamus McCarthy was appointed on 28 May 2012.

TENURE
Unlimited until statutory retirement age.

SELECTION METHOD
The Comptroller and Auditor General is appointed by the Irish President on nomination of the Parliament.

GOVERNING BODY

Audit Board comprising of the Comptroller and Auditor General, the Secretary and the Directors of Audit, and a Management Board comprising of the Directors and Deputy Directors of Audit.

ORGANISATIONAL STRUCTURE

The Audit Board has independent oversight of the Office of the Comptroller and Auditor General and is responsible for the development and implementation of strategy. The Management Board coordinates the operations of the Office.

— RESOURCES

STAFF (MAY 2018)

- Number: 173
- Gender balance: ♂ 50 %; ♀ 50 %. Average age: 41 years

BUDGET

- 14 million euros (2018)
- < 0.02 % of total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The C&AG decides independently on the performance audit work programme of the Office. This is based on the overall Reporting Strategy and sectional specific strategies. The financial audit programme is designed to meet statutory deadlines, where applicable.

— AUDIT METHODS

The C&AG conducts financial audits and performance audits. These are carried out in accordance with International Standards on Auditing (“ISSAIs”) and the C&AG’s own code of ethics.

The C&AG uses financial and performance audit manuals, as well as practical guidelines.
REPORTS AND OTHER PUBLICATIONS

The C&AG drafts the following reports:
- opinions on public accounts;
- reports on important matters relating to value for money and the administration of public funds;
- letters to management following audits on matters relating to internal financial control, management and corporate governance;
- grants of credit authorising the release of State funds by the Central Bank of Ireland for purposes authorised by law.

DISSEMINATION ACTIVITIES

Public sector bodies are required to present their financial statements to Parliament. These financial statements include the C&AG’s audit report.

Each year, the C&AG presents to Parliament the Financial statements of Government departments and offices and a report on the accounts of the public services. In addition, value for money reports are submitted to the relevant minister, who has responsibility for the presentation of the report to Parliament.

Reports are publicly available on the C&AG’s website and in the Irish Parliament’s library. Press releases are published to accompany the publication of all value for money reports.

COOPERATION WITH OTHERS

The C&AG maintains a relationship with the Local Government Audit Service in Ireland. The Local Government Audit Service has responsibility for the audit of local government bodies. All reports of the Local Government Audit Service are made available to the C&AG.
Mission statement:

According to Article 100 of the Italian Constitution, the Corte dei conti exercises preventive control over the legitimacy of Government measures and also ex post auditing of the administration of the State Budget. It participates, in the cases and ways established by law, in auditing the financial management of the entities receiving regular budgetary support from the State. It reports directly to Parliament on the results of audits performed. The law ensures the independence from the Government of the Corte dei conti and its members. It is composed of independent magistrates, answerable only before the law, who may be assigned to audit and legal departments or to the Public Prosecutor’s offices.
Mandate

In Italy’s constitutional architecture, the Corte dei conti occupies a position between bodies guaranteeing lawful, proper administration and oversight of the stability of public finances, and legal bodies.

The Corte dei conti (Cdc), in exercising control functions, is neutral and independent of the Government and Parliament, and in its legal function is, to all intents and purposes, part of the judiciary.

Jurisdictional Competence

According to Article 103(2) of the Italian Constitution, the Cdc has jurisdiction in matters of public accounts and in other matters laid down by law.

Accordingly, in case of ascertained damage to public funds, the liability of directors, employees and accounting officers does not follow the ordinary rules of civil law, but assumes the peculiar characteristics of administrative and accounting liability.

Where there is a loss to public funds, the liability of administrative officials – of the State or of any public administration – and of public or private entities and/or individuals managing public funds in the public interest can be ascertained.

The Cdc has jurisdiction over the activities of accounting Officers, i.e. individuals having the duty of managing public money and goods (e.g. treasurers, etc.).

Key Legislation

Audit competences:
- Articles 81, 97, 100, 117 and 119 of the Italian Constitution (1948);
- Law No 20/1994;
- Law No 131/2002;
- Law No 266/2005;
- Law No 213/2012.

Jurisdictional competences:
- Articles 103 and 108 of the Italian Constitution;
- the code of accounting procedure contained in the Legislative Decree No 174/2016;
- Law No 19/1994;
- Law No 639/1996.
AUDITED ENTITIES

The CdC audits:
- ministries;
- public authorities and state agencies, including independent authorities;
- public funded bodies;
- regions, provinces, municipalities, metropolitan cities and the undertakings which are in-house service providers; and
- private companies where the Italian state holds control.

--- STRUCTURE

TYPE OF SAI

A court of audit which discharges not only audit functions but also jurisdictional functions. In addition, the CdC carries out advisory functions for the Government, the Regions, the Municipalities, the Provinces and the Metropolitan cities.

PLACE OF SAI IN GOVERNMENT SYSTEM

According to the Italian Constitution, the CdC is autonomous and independent from the other powers of the State.

RELATIONSHIP WITH PARLIAMENT / GOVERNMENT

As an audit body, the CdC reports to the Parliament on its audit results. It exerts control and audit over the Government’s acts and management, with the aim of preserving lawfulness and the equilibrium of public finances. In the event that acts by the executive do not comply with the law, the CdC may issue a negative opinion which renders such acts ineffective. The advisory function of the CdC consists in giving opinions to Parliament and the Government to issue laws and administrative provisions. The opinion of the CdC has to be acquired also for the review of the provisions related to the accounting system, the abolition or modification of the existing and the change or establishment of accounting models, documents and book entries.
GENERAL INFORMATION

— ORGANISATION

HEAD

PRESIDENT
Angelo Buscema was appointed on 22 December 2017.

TENURE
The President’s mandate lasts until his retirement age (70).

SELECTION METHOD
The President of the Cdc is nominated by the President of the Republic, following a proposal of the President of the Council of Ministers, who chooses the future President from among a group of Cdc’s magistrates selected by the Council of the Presidency of the Cdc.

GOVERNING BODY

The Council of the Presidency of the Cdc is composed by eleven members: the President and the Deputy President of the Cdc, the General Prosecutor of the Cdc, four members appointed by the Parliament and four magistrates of the Cdc.

TENURE
4 years.

SELECTION METHOD
The four magistrates are appointed by and from among the Cdc’s magistrates. The external members are appointed by the Chamber of Deputies (2) and the Senate (2) from among professors of law and/or lawyers with at least a 20-years’ experience.

ORGANISATIONAL STRUCTURE

The Cdc is divided into audit and jurisdictional Chambers, at central and regional level, and it has a General Prosecutor office and Regional Prosecutor offices.
### RESOURCES

#### STAFF
- Number: magistrates 393; civil servants 2,265
- Gender balance: ♂ 43%; ♀ 57%. Average age: 54

#### BUDGET
- 310 million euros
- < 0.01 % of total government budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The Cdc independently defines an annually approved general audit plan. The audit plan covers audit policy and strategy and is approved by the United Chambers of Audit, since it contains reference criteria for Central Audit Chambers as well as indications for Regional Audit Chambers. Each Central and Regional Audit Chamber independently draws up its own audit plan.

The scope of the planning is identified on the basis of parameters such as financial relevance, considerable risks of irregularities, the results of previous audits, any requests from public authorities, human and technical resources.

The Cdc sends its annual audit plan to the Presidents of the Chamber of Deputies and the Senate, and, at regional level, to the Presidents of the Regions and Regional Councils, as well as to the audited bodies.

The annual audit plan contains:

− the entities subject to Cdc’s audit activity and applied sampling criteria;
− the activities and issues subject to Cdc’s audit;
− the planning of the activities; and
− the selected criteria and parameters.

— AUDIT METHODS

The Cdc carries out:

− a compliance *ex ante* audit concerning acts that are exhaustively stipulated by law, with the aim of avoiding illegitimate action by the Government;
− a performance audit, aimed at increasing the efficiency of the administration; and
− financial-economic audits.

The Cdc auditees have the right to respond to all findings before the final report is published.

To support this adversarial principle, the Cdc:

− informs the audited entities about its annual audit plan and provides them with information about the subject, terms, procedures and the planning of the audit;
− maintains a continuous and constructive dialogue with the different audited entities and the managers of the internal control offices;
− publishes its final report and presents its observations in the context of a public debate in the public session of the Audit Chambers.

For its performance audits, the Cdc publishes documents with evaluations, observations, and recommendations. The auditees must follow these recommendations to eliminate any issues encountered in the management of public finances and thereby guarantee sound management. They must also inform the Cdc about the measures undertaken following the Cdc’s recommendations.
— **SAI REPORTING**

The Cdc informs the Parliament by means of:
- state annual reports;
- four-monthly reports on the expenditure laws (the cost involved in the laws);
- special hearings in which the Cdc presents its opinion on the Government’s economic and financial planning and on its financial bill; and
- specific reports on regional and local financing;
- a report on the coordination of public finance (annual);
- reports on public labour cost;
- reports on the management of EU funds; and
- reports on the management of public bodies and entities.

— **DISSEMINATION OF AUDIT WORK**

The reports of the Cdc are published on its website.

— **COOPERATION/ RELATIONS ON MEMBER STATE LEVEL**

The central control system is supervised by the General Accounting Department (at the Ministry of Economy and Finance) headed by the Accountant General.

Independent central accounting offices, belonging to the General Accounting Department in each ministry check that administrative action complies with the relevant financial laws and ministries’ directives. They check that expenditure commitments are lawful, approve them, and refer irregular transactions to the Minister, who can order the central accounting office to verify the transactions. Such cases are automatically brought before the Cdc.

The General Finance Inspectorate carries out on-the-spot examinations of the activities of ministries and public bodies, and can propose corrective action where necessary. It also ensures that the internal audit mechanism in each body is functioning correctly. The General Inspectorate’s reports are forwarded to the Accountant General and, where financial loss is detected, to the Cdc General Prosecutor, who can prosecute civil servants.
Mission statement:

To facilitate:

- the efficient and legal use of tax-payers’ money;
- financial management and accountability in the public expenditure;
- fair and transparent decision-making within the public sector.
— LEGAL BASIS

MANDATE

The State Audit Office of the Republic of Latvia (SAO) carries out financial, compliance and performance audits to check:

- the revenue and expenditure of state and municipal budgets, including the absorption of EU financial assistance funds and those of other international organisations or institutions;
- actions with state and local government property.

Every year the SAO provides the Parliament with an audit opinion on the implementation of the state and municipal budgets and opinions on whether the annual financial reports have been correctly prepared by ministries and other central government institutions.

The SAO submits a report to the Parliament and the Cabinet of Ministers:

- regarding financial audits in audited entities for which the SAO has issued a qualified opinion or an adverse opinion, or a disclaimer of opinion;
- regarding all performance audits; and
- regarding especially important and significant findings.

If any violations of legal standards are identified during audits, the SAO must inform the relevant law enforcement institutions accordingly.

In order to eliminate deficiencies found during the audits, the SAO is mandated to issue recommendations to the audited entities and supervise implementation of the recommendations.

The SAO has the right of access to all information deemed necessary to carry out its work.

KEY LEGISLATION

- Constitution of the Republic of Latvia (1922);

AUDITED ENTITIES

The SAO audits:

- state institutions (13 ministries and their 137 subordinate institutions, 13 central state institutions);
- local governments (110 counties and 9 cities), and their subordinate institutions;
- state or local government owned enterprises or private companies involving state ownership;
- other commercial companies, societies, foundations and natural persons: (1) if state or local government resources are at their disposal or in their keeping, (2) if they are financed from state or local government resources, or (3) if they carry out state or local government procurement.
— STRUCTURE

TYPE OF SAI

The SAO of Latvia is an independent collegial supreme audit institution headed by an Auditor General.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The SAO is one of the six constitutional bodies in Latvia. It is fully independent and set up as a collegiate supreme audit institution, a key element in the state’s financial control system, serving public interests by providing independent assurance on the lawful, correct, economic, efficient and effective use of central and local government resources, promoting sound financial management and a transparent decision-making process in the public sector.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The SAO presents its reports and opinions to the Latvian Parliament and the Cabinet of Ministers.

THE PARLIAMENT

The SAO cooperates closely with different parliamentary committees, but mostly with the Public Expenditure and Audit Committee (PEAC), which is the main recipient of the SAO’s reports. The SAO informs the PEAC regarding the results of all audits performed, deficiencies in the activities of the respective sectors and violations of the regulatory provisions detected by the audits as well as progress on the implementation of recommendations. The PEAC, in its own right, also follows up the implementation of the SAO’s recommendations.

THE CABINET OF MINISTERS

The SAO also communicates its reports and audit opinions to the Cabinet of Ministers. The SAO submits reports to the Cabinet of Ministers regarding financial audits in audited entities for which the SAO has issued a qualified opinion or an adverse opinion, or a disclaimer of opinion, as well as reports on all performance audits and any especially important and significant findings.
ORGANISATION

HEAD

AUDITOR GENERAL

Elita Krūmiņa was appointed on 17 January 2013 and has held the office since 24 January 2013.

TENURE

4 years, no more than two consecutive terms allowed.

SELECTION METHOD

The Auditor General is appointed by the Parliament.

GOVERNING BODY

The SAO is governed by the Auditor General and the Council of the SAO, which consists of the directors of the five audit departments and the Audit and Methodology Department.

TENURE

4 years, no more than two consecutive terms allowed.

SELECTION METHOD

The members of the Council are appointed by the Parliament upon recommendation by the Auditor General.

ORGANISATIONAL STRUCTURE

The Auditor General administers and manages the work of the SAO, including the Auditor General’s Office, Support Divisions and the Chancellery, which is responsible for the SAO’s financial planning and accounting, organisation of record keeping, maintenance activities, information technology, planning and evaluating the activities of the SAO.

The Council of the SAO consists of the Auditor General (Chairman) and six Council Members who are the Directors of the Audit departments. The Council approves most of the documents that regulate the performance of the SAO.

The SAO has five Audit Departments and an Audit and Methodology Department, which carries out audits and also draws up, updates and implements the SAO’s audit methodology. Each audit department consists of a Director and two or three Audit Sectors. Audit Departments perform audits according to the Annual Audit Plan approved by the Council of the SAO. Each Audit Department is responsible for certain designated audited entities and audit fields.
— RESOURCES

STAFF (2018)
- Number: 175 (around 75% in audit)
- Gender balance: ♂ 22%; ♀ 78%. Average age: 40

BUDGET
- 6.2 million euros (2017)
- Around 0.07% of total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The audit work is planned annually and approved by the Council of the SAO. Development of the general audit work programme of the SAO consists of the following stages:
1. development of the SAO’s Strategy;
2. strategic evaluation of audit areas;
3. preparation of audit topics;
4. development of the SAO’s work plan.

The SAO’s work plan is for internal use only, but the Speaker of the Parliament is informed about the audit directions planned for the year.

The audit departments then carry out the work in accordance with the plan. The directors of the departments and the heads of sectors take decisions on specific audit scope, audit questions and the allocation of the audit resources.

— AUDIT METHODS

The SAO carries out:
– financial audits, to assess whether the financial statements have been prepared in accordance with the relevant regulations;
– compliance and performance audits, to assess whether the audited entity operates in accordance with the requirements set by law and whether the audited entity performs its operations and transactions in an economic and effective manner.

The SAO carries out all audits in accordance with the international auditing standards (ISSAIs). Decisions on specific approaches and methods remain at the discretion of the SAO. Audited entities may react to audit findings of the SAO. They are further required to provide progress reports on the implementation of recommendations.

There is an extensive framework for continuous internal and external quality control.

The SAO also uses financial, performance and compliance audit manuals, practical audit guidelines and specific internal procedures created by the SAO. These documents are for internal use only.
— REPORTS AND OTHER PUBLICATIONS

The SAO publishes:
- an opinion on the financial report concerning the implementation of the state budget and local government budgets;
- opinions on whether the annual reports have been correctly prepared by ministries and other central state institutions;
- performance and compliance audit reports;
- discussion papers based on findings from the performance and compliance audits conducted; and
- the SAO’s annual report.

— DISSEMINATION ACTIVITIES

In accordance with the Law on the SAO, the SAO regularly informs the general public and citizens about audits performed, by publishing all audit reports and opinions on its website after they have become effective. The most common distribution channels for audit information are the official website of the SAO and public media – journalists and social media (Facebook, Twitter, YouTube). Publication of audit reports is always accompanied by press releases or press conferences. In some cases, when the audited topic is of heightened public interest, visually accessible and easily understood summaries of audit reports are prepared for use in further communication. In addition to the results of the audit, the public are also informed about progress on implementing the audit recommendations. This is mainly communicated via social media. The summaries of audit reports are available in English and Russian on the SAO website.

— COOPERATION WITH OTHERS

The SAO cooperates closely with the academic sector, e.g. with Stockholm School of Economics in Riga to introduce a certification system of public sector auditors in the Republic of Latvia.

The SAO is cooperating with private sector auditors and in particular the Latvian Association of Certified Auditors, continuously strengthening the system to effectively use the work of Certified Auditors within the SAO’s financial audits in municipalities.
Mission statement:

To help the Lithuanian State manage public funds and property wisely.
Mandate

The National Audit Office of Lithuania (NAO) supervises the lawfulness and effectiveness of the management and use of State property and execution of the State budget.

The NAO has the right of access to all information it deems necessary to carry out its audits, as well as the right to enter the premises of an auditee.

Key Legislation

- Constitution of the Republic: Chapter on the NAOL (1992);

Audited Entities

The NAO audits:

- state institutions and establishments;
  - ministries: 14;
  - government agencies: 14;
  - agencies under ministries: 77;
- municipalities, municipal establishments, institutions and their monetary funds;
- state monetary and tax funds;
- undertakings of all types in which the State or municipality own at least 50 % of the votes;
- all entities to which a State or municipal institution has allocated funds or transferred property;
- execution of the State budget;
- budget of the State Social Insurance Fund; and
- budget of the Compulsory Health Insurance Fund.
## STRUCTURE

### TYPE OF SAI

An audit office, independent of government, headed by an Auditor General.

### PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO is an independent institution accountable to Parliament and not formally related to other government bodies.

### RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The NAO is accountable to Parliament and assists it in carrying out its parliamentary control. Therefore, Parliament and the NAO maintain close relationships.

The closest relationship exists with the Parliament’s Committee on Audit. It considers the reports of the NAO and contributes to the implementation of the NAO’s recommendations through its decisions.

Parliament may assign certain audits to the NAO within the competence of the NAO.
GENERAL INFORMATION

— ORGANISATION

HEAD

AUDITOR GENERAL
Arūnas Dulkys was appointed on 15 April 2015.

TENURE
5 years, renewable once.

SELECTION METHOD
The President of the Republic makes a recommendation for an Auditor General, which Parliament approves.

GOVERNING BODY

The NAO is governed by a body consisting of three Deputy Auditors General.

TENURE
5 years, renewable once.

SELECTION METHOD
The Deputy Auditors General are appointed by the President of the Republic upon recommendation of the Auditor General.

ORGANISATIONAL STRUCTURE

The NAO combines three functions in one institution:

- the Supreme Audit Institution, comprising of an Audit Development Department and four audit departments;
- the European Union Investment Audit Institution, comprising of the European Union Investment Audit Department and its support functions; and
- the Fiscal Council, comprising of the Budget Policy Monitoring Department and its support functions.
— RESOURCES

STAFF (JULY 2018)
- Number: 300 (70 % in audit)
- Gender balance: ♂ 21 %; ♀ 79 %. Average age: 42 years

BUDGET
- 9.2 million euros (2018)
- < 0.5 % of total government expenditure
— PLANNING OF THE AUDIT WORK

The NAO plans its work in annual audit programmes, at its own discretion. At the planning stage, public sector activity monitoring is conducted, data is collected, the existing and potential risks are analysed. The NAO stakeholders may propose audit ideas. The work programme can be continuously amended to reflect current developments.

— AUDIT METHODS

The NAO carries out financial, compliance and performance audits. All methodologies used comply with ISSAIs and international best practice. Auditees are entitled to comment on the draft audit reports.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes:
- an annual report;
- opinions and the annual audit reports on the sets of consolidated statements of:
  › the State;
  › the Compulsory Health Insurance Fund;
  › the State Social Insurance Fund;
- an opinion and the annual audit report on the sets of statements of State Monetary Funds;
- an opinion and the annual audit report on the national set of financial statements which includes information on the public debt; and
- performance audit reports.

— DISSEMINATION ACTIVITIES

The NAO submits its annual report and all audit reports to Parliament.
The NAO also publishes all reports on its website.
The NAO follows the principles of transparency and openness, which include interaction with citizens on social media.

— COOPERATION WITH OTHERS

The NAO cooperates with Parliament, the Ministry of Finance, the Lithuanian Chamber of Auditors, and the Association of Internal Auditors and Association of Municipal Controllers in order to share experiences and develop common standards.
The NAO has concluded cooperation agreements with the Ministry of Finance, the General Prosecutor's Office, the Public Procurement Office, the Special Investigation Service, the Financial Crimes Investigation Service, the Faculty of Economics of Vilnius University, Mykolas Romeris University, the Association of Municipal Controllers, the Lithuanian Chamber of Auditors, the Association of Internal Auditors, and the Bank of Lithuania.
Regular peer reviews are conducted to ensure the quality of the NAO's audits.
As external auditor, the Cour des comptes examines the legality and regularity of public revenue and expenditure and sound financial management of public funds. Therefore, it checks the economy, effectiveness and efficiency of public expenditure without, however, making any judgment on the appropriateness of the expenses.
PUBLIC AUDIT IN THE EUROPEAN UNION

GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The Luxembourg Court of Auditors (LCA) controls the financial management of State instruments, administrations and services. The Court is also entitled to examine other public bodies insofar as these are not subject to another system of financial audit prescribed by legislation. Finally, the Court can audit the use of public funds granted for a particular purpose to legal entities in the public sector and individual and legal entities in the private sector with regard to the use of these public funds in accordance with their intended purpose.

In carrying out its work, the LCA has the right to access all those documents it deems necessary. In addition to the audit work, the LCA can be consulted by parliament to express an opinion on draft legislation.

KEY LEGISLATION

– Article 105, revised, of the Luxembourg Constitution (1868);
– Law on the Cour des comptes (8 June 1999).

AUDITED ENTITIES

The LCA audits:
– instruments, administration, and state services;
– ministries;
– government agencies;
– other public bodies; and
– parts of public and private entities financed by public grants; and
– political parties.
## STRUCTURE

### TYPE OF SAI

A collegiate structure with no jurisdictional function.

### PLACE OF THE SAI IN GOVERNMENT SYSTEM

The LCA is an independent institution.

### RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The relationship with Parliament is consultative. The LCA presents all its reports to Parliament. Additionally, the LCA can be consulted during the drafting of legislation. The Parliament may also ask the LCA to conduct an audit related to a specific subject.
GENERAL INFORMATION

— ORGANISATION

HEAD

PRESIDENT
Marc Gengler was appointed in 2005.

TENURE
6 years, renewable.

SELECTION METHOD
The President of the LCA is appointed by the Grand Duke on the proposal of Parliament, which prepares a list with candidates.

GOVERNING BODY

The LCA is governed by a body consisting of the President, the Vice-President and three counsellors.

TENURE
6 years, renewable.

SELECTION METHOD
The members of the college of the LCA are appointed by the Grand Duke on the proposal of Parliament, which prepares a list with candidates.

ORGANISATIONAL STRUCTURE

The LCA makes decisions on a collegiate basis by majority vote. The President chairs the meetings and holds the casting vote in the event of a split decision.

It is organised into an audit and an administrative section. The audit section comprises of four audit departments, each headed by a Member.

— RESOURCES

STAFF (2018)

– Number: 34
– Gender balance: ♂ 34 %; ♀ 66 %

BUDGET

– 4.5 million euros (2016)
– The State budget makes a provision for the LCA’s maintenance based on its estimates.
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The LCA decides on its annual work programme independently. The planning procedure is fixed by the LCA’s collegium, which adopts its work programme at the end of the preceding year.
The Parliament may ask the LCA to conduct audits in certain areas.

— AUDIT METHODS

The LCA conducts financial and performance audits.
During the audit process, the LCA submits findings to the audited entities, which can reply with comments within a fixed time period, before the reports are presented to the Parliament.
— REPORTS AND OTHER PUBLICATIONS

The LCA publishes:
- a general report on state accounts;
- special reports on specific areas of financial management, prepared on the LCA’s own initiative or at the request of Parliament; and
- opinions on draft legislation and the management of the budget.

— DISSEMINATION ACTIVITIES

The LCA presents its annual reports and special reports to Parliament and also publishes them on its website.

— COOPERATION WITH OTHERS

The LCA cooperates closely with its auditees and the relevant ministries.
Mission statement:

To help promote accountability, propriety and best practices in government operations.
MANDATE

The National Audit Office of Malta (NAO) is the national audit institution responsible for the external audit of central and local government. Its mandatory function is to carry out financial and compliance audits of central Government.

Furthermore, it may carry out audits on any matter relating to government finances, property or funds administered or under the control of any government department or office.

The NAO may also audit the accounts and/or activities of those public authorities or bodies administering, holding or using funds belonging directly or indirectly to the Government. It may further audit the operations of companies or other entities in which the Government has a majority shareholding.

It is also responsible for the audit of local government by appointing private auditors as local government auditors for local councils, and lending technical and administrative support to such auditors.

The NAO has right of access to all information deemed necessary to carry out its work.

KEY LEGISLATION

- Constitution of Malta: Section 108 (1964);
- Auditor General and National Audit Office Act (1997);
- Standing Order No 120 of the House of Representatives (1995);
AUDITED ENTITIES

The NAO audits:
- ministries: 15 (mandatory);
- all government departments and offices (mandatory);
- local government (mandatory in terms of Local Government Act), as indicated under “Mandate” above;
- public authorities or bodies administering, holding or using funds belonging directly or indirectly to Government (not mandatory, unless specifically stipulated by relevant legislation);
- bodies which are holding or using Government funds (not mandatory, unless specifically stipulated by relevant legislation);
- companies or other entities, in which the Government has a majority shareholding (not mandatory).

Note: The NAO is primarily obliged to carry out financial and compliance audits of central government, and it may carry out any type of audit on central and local government, as well as on other bodies that hold or administer public funds. However, public entities and other non-central government entities are audited by private sector auditors.

-- STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by an Auditor General.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO is the Government’s External Auditor. It is fully independent in carrying out its audits. The Auditor General shall not be subject to the authority or control of any person.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The Auditor General reports directly to the Speaker of the House of Representatives. The Public Accounts Committee (PAC) of the Parliament and the Minister responsible for Finance may ask the NAO to carry out enquiries into any matters that fall within the mandate of the NAO. In terms of local government legislation, the Minister responsible for local government may also ask the Auditor General to carry out enquiries into local councils.
GENERAL INFORMATION

ORGANISATION

HEAD

AUDITOR GENERAL
Charles Deguara was appointed on 30 March 2016.

TENURE
5 years, renewable once.

SELECTION METHOD
The Auditor General is appointed by the President, in accordance with a resolution of the House of Representatives supported by the votes of not less than two-thirds of all the Members in the House.

GOVERNING BODY

Although there is no official governing body, the Auditor General is assisted by a Deputy Auditor General and three Assistant Auditors General.

SELECTION METHOD
Both the Auditor General and the Deputy Auditor General are appointed by the President, as indicated above.

Assistant Auditors General are appointed through an internal and/or external call for applications. An internal Interview Board (containing one Board member who is independent of the NAO) interviews and reports upon the candidates for this post. The Auditor General appoints the successful candidate, upon recommendation by the Interview Board.

ORGANISATIONAL STRUCTURE

The NAO is organised into four sections, the first three of which are headed by an Assistant Auditor General. These are:

- the Financial and Compliance Audit Section, which is responsible for analysing the Government Financial Report, for auditing a number of government ministries and departments, local government and a number of non-governmental organisations;
- the Performance Audit Section, which is responsible for performance/value for money audits;
- the Special Audits and Investigations Section, which is responsible for investigative reports, which are usually requested by the Public Accounts Committee or by the Minister responsible for Finance; and
- the ICT Section, which is responsible for IT audits, as well as for providing IT support to the other audit sections in the performance of their audits.
## RESOURCES

### STAFF (AUGUST 2018)

- Number: 58 (78% in audit)
- Gender balance: ♂ 45%; ♀ 55%. Average age: 40

### BUDGET

- 3.4 million euros (2018)
- The NAO’s budget is fully financed by the general budget of Malta.
- Around 0.1% total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The NAO is free in its choice of audit subjects. The PAC and the Ministry responsible for Finance may also request it to carry out enquiries relating to public funds. Although the NAO would normally comply with any such requests, it is not obliged to do so.

NAO prepares annual audit plans, comprising a list of planned audits for the particular year, which are approved by the Auditor General and the Deputy Auditor General.

In selecting audit areas for inclusion in the annual audit programme, the NAO takes different criteria into account, such as topicality of the issue, social and financial materiality, the extent of parliamentary, governmental, media or public interest, as well as the deliverability of proposed audit themes.

— AUDIT METHODS

The NAO carries out financial audits, compliance audits, performance audits, investigative audits and IT audits.

Financial and compliance reports are published annually, not later than twelve months following the end of a financial year ending 31 December. Other reports are published once they are finalised.

In addition, the NAO annually publishes a summary of the findings of the audit reports of local government auditors towards the end of the year (title: Report by the Auditor General on the Working of Local Government).

The NAO performs its audits in accordance with the relevant international auditing standards, and has its own audit manuals for financial and compliance and performance audits.

Moreover, for its performance audit work, the NAO follows the Issue Analysis and Drawing Conclusions (IADC) approach.

Finally, it has its own code of professional conduct, to which its employees are obliged to adhere.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes:
- an annual report on public accounts;
- an annual report on the workings of local government;
- an annual report on follow-up audits;
- an annual NAO Work and Activities report; and
- standalone reports on performance audits, investigative reports, and other types of audit reports not referred to above.

— DISSEMINATION ACTIVITIES

The NAO submits all its audit and other reports to the Speaker of the House of Representatives. Each report contains an executive summary, which provides a brief synthesis of the report and is accompanied by a press release comprising the salient points of the respective report. The NAO publishes all its reports on its website and Facebook page after they are presented to the Speaker of the House of Representatives.

— COOPERATION WITH OTHERS

The NAO maintains close bi-lateral relations with a number of other EU Member State SAIs. It is also a member of the Commonwealth Auditors General network.
The NAO further actively participates in a number of international networks.
It also interacts with the University of Malta and is a member of a number of Government Committees in an “observer” capacity.
Mission statement:

To help improve the performance and operation of central government and the institutions associated with it.
— MANDATE

The Netherlands Court of Audit (NCA) verifies whether government revenue has been received, expenditure has been incurred, and policy measures have been implemented as intended. It carries out independent and impartial audits to reveal how central government actually functions and performs, and what improvements can be made.

— KEY LEGISLATION

- Articles 76, 77, 78 of the Dutch Constitution (1814);

— AUDITED ENTITIES

The NCA audits:
- 21 sections of the state budget, mainly ministries and state funds; and
- 121 (groups of) legal entities with statutory duties.

— STRUCTURE

— TYPE OF SAI

A collegiate structure with no jurisdictional function.

— PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NCA is the external auditor of central government. It is an independent body and has a constitutional status as a High Council of State, a type of national public body created to safeguard the democratic rule of law.

— RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The working relationship between the NCA and the Dutch parliament is based on cooperation. At an institutional level, the board has regular meetings with parliament’s Standing Finance Committee. There are also day-to-day personal contacts at staff level. The NCA publishes its audit findings, mainly in the form of reports and letters, by sending them to parliament. Parliament is offered the opportunity of a private briefing before an audit report is published. If parliament accepts the offer, the minister responsible is also offered a private briefing. Parliament occasionally invites the NCA to attend parliamentary hearings in view of its specific expertise.
— ORGANISATION

HEAD

**PRESIDENT**

Arno Visser was appointed President on 15 October 2015. He joined the Board as a member on 15 January 2013.

**TENURE**

The NCA’s President is appointed for life until statutory retirement age.

**SELECTION METHOD**

If the post of President of the NCA falls vacant, a new President is named in the following manner. A new member is appointed to restore the Board to full strength, and the head of state, acting on the recommendation of the Cabinet of Ministers, appoints a new President from the three Board members.

GOVERNING BODY

The NCA is governed by a Board consisting of the President and two Members. The Board Members take all decisions jointly.

Each member of the Board acts as a rapporteur for part of the NCA’s work and the President oversees the organisation as a whole.

The NCA also has two external, extraordinary Board members, who may be called upon to take part in certain activities; for example, to supervise audits, carry out external activities or to deputise for Board members.

**TENURE**

All board members of the NCA are appointed for life until statutory retirement age.

**SELECTION METHOD**

The board members are appointed by the head of state. The appointment decision is prepared jointly by the board and parliament.

The board selects at least four candidates, based on an open recruitment procedure. The list of candidates is submitted to the House of Representatives. The House is not bound to this list. The House then submits a list of three candidates to the head of state, who appoints the candidate with the most parliamentary support.

ORGANISATIONAL STRUCTURE

The NCA’s board is supported by an organisation headed by a Secretary-General, who is appointed by law and sworn in by the head of state. The NCA has a management team, headed by the Secretary-General, consisting of six audit directors and one director of support services. This management team is responsible for the quality of the organisation and the audits.
STAFF
- Number: 232 (75 % in audit)
- Gender balance: ♂ 50 %; ♀ 50 %. Average age: 48

BUDGET
- 28.6 million euros (80 % allocated to audit tasks)
- 0.11 % of total government expenditure
— PLANNING OF THE AUDIT WORK

Although the NCA decides on its own initiative which audits to carry out, parliament, ministers and state secretaries may ask the NCA to carry out an audit.

The NCA has an ongoing audit programme which is reviewed several times a year in accordance with the outcome of strategic dialogue sessions. Part of the NCA’s audit capacity is allocated to multi-year audit programmes focusing on themes that are considered to be of great financial and social importance.

The NCA prioritises audits areas in which it can add value thanks to its specific powers (such as the right to access confidential information) and its independence and impartiality, or because no other organisation can perform audits in the areas in question.

— AUDIT METHODS

The NCA performs financial and performance audits.

It experiments with new audit methods and techniques but also with new forms of publication.
— REPORTS AND OTHER PUBLICATIONS

The NCA publishes:
- an annual report;
- audit reports;
- focus reports;
- budget letters;
- web dossiers; and
- fact sheets.

The NCA passes on its audit findings, as well as its accumulated experience, to the government, parliament and those responsible for managing the entities it audits.

The NCA limits its publications in the periods before, during and after the general elections, until the installation of a new cabinet.

— DISSEMINATION ACTIVITIES

The NCA publishes reports on its website and posts information on its publications on social media.

On the third Wednesday in May (known as “Accountability Day”), the NCA expresses an independent opinion on the central government’s accounts and its operational management, financial management and the quality of the policy information that ministers supply to parliament.

— COOPERATION WITH OTHERS

The NCA actively cooperates and shares knowledge with audit institutions of the Kingdom of the Netherlands. These institutions range from local audit offices and audit committees to the audit institutions in the Caribbean part of the Netherlands.

In addition, the NCA is an active contributor to the international audit community. It has vast experience in strengthening institutional development through capacity building projects with supreme audit institutions abroad. The NCA also cooperates and exchanges specific expertise with sister institutions and it is an institutional member of INTOSAI, EUROSAI, EU Contact Committee and Global Audit Leadership Forum.

Examples of close cooperation are joint or parallel audits by the NCA and other supreme audit institutions.
Mission statement:

To foster sound management and effectiveness in public service to the benefit of the Republic of Poland.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The Supreme Audit Office (NIK) audits the activity of government administration bodies, the National Bank of Poland, state legal persons and other state organizational units regarding legality, economic prudence, efficacy and diligence. The NIK may audit the activity of local government bodies, communal legal entities and other communal organizational units regarding legality, economic prudence and diligence.

The NIK may also audit, regarding legality and economic prudence, the activity of other organizational units and economic subjects, to the extent to which they utilize state or public property or resources or satisfy financial obligations to the state.

The NIK has rights of access to all the information it requires, and its staff have free access to the premises of audited bodies and the right to examine relevant documents and other materials. The NIK has the right to summon witnesses from audited or related bodies and to receive their evidence, to demand oral or written explanations from employees of audited bodies, to call experts and specialists, and to participate in the management meetings of audited bodies.

KEY LEGISLATION

Amended Act on Supreme Audit Office (Act on NIK) of 23 December 1994.

AUDITED ENTITIES

The NIK audits, for example:
- budgetary units (e.g. ministries and state agencies), including institutions authorising the budget headings;
- state special funds;
- executive agencies and other state legal entities from the public finance sector;
- state banks, including the National Bank of Poland;
- local self-government bodies; and
- other entities implementing public expenditure, including non-public finance sector units.
STRUCTURE

TYPE OF SAI

An audit office, headed by a President and acting under the collegiate principle, which means that there is a special body, called the Council of the NIK, involved in the process of approval and adoption of the most important documents.

PLACE OF SAI IN GOVERNMENT SYSTEM

The NIK is the supreme state auditing body, independent from government, but subordinate to the Lower House of Parliament (Sejm).

RELATIONSHIP WITH PARLIAMENT / GOVERNMENT

The NIK reports to the Sejm and cooperates with almost all Sejm committees, which review the majority of NIK audit reports, according to their scope of operation. The Sejm Committee on State Auditing also reviews NIK audit reports and provides its opinions on the NIK’s budget and suggestions for potential NIK audit areas submitted by other Sejm committees (40-60 annually). The NIK also informs the Committee on State Auditing about its annual work plan.

The Sejm reviews the main NIK reports: the annual activity report and the analysis of the state budget execution and monetary policy guidelines.

The Sejm and its bodies can order the NIK to carry out audits, but such situations are rare (1-3 annually).
GENERAL INFORMATION

ORGANISATION

HEAD

PRESIDENT

Krzysztof Kwiatkowski took office on 27 August 2013.
The President is supported by three Vice-Presidents and the Director General.

TENURE

6 years, renewable once.

SELECTION METHOD

Appointed by the Sejm upon consent of the Senate (Higher House of Parliament) at the request of the Speaker of the Sejm or a group of at least 35 of its members.

GOVERNING BODY

The NIK is governed by the Council of the NIK. This is a collegiate body, consisting of the President, all Vice-Presidents, the Director General and 14 Members (seven academics in law or economics, independent of NIK and seven Directors of auditing organisational units or Advisors to the President of NIK).

TENURE

3 years, renewable.

SELECTION METHOD

The 14 Members of the NIK are appointed by the Marshal (Speaker) of the Sejm upon request of the President of the NIK after obtaining an opinion from the Sejm Committee on State Auditing.

ORGANISATIONAL STRUCTURE

The NIK is organised into audit units (departments and regional branches) and administration and support departments. The operational territories of particular regional branches – which have the same status as audit departments – correspond to Poland’s administrative divisions (regions).

Audits performed by audit departments and regional branches are supervised by the President of the NIK or one of the Vice-Presidents.
— RESOURCES

STAFF (2017)
- Number: 1,585 (71 % in audit)
- Gender balance: ♂ 56 %; ♀ 44 %. Average age: 41

BUDGET
- NIK budget: 277.5 million PLN/ approx. 67 million euros (2017)
- Allocation: the Council of the NIK adopts a draft budget and presents it to the Sejm, which can amend it before approving it
- Approx. 0.07 % of the total government budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The NIK performs its audit tasks based on annual work plans. The audit of the state budget execution, as the primary duty of the NIK, has priority in the audit planning.

The NIK has teams to monitor legislative changes, study statistical data, and screen government plans and programmes, as well as media releases. This monitoring contributes significantly to the annual and long-term planning. On this basis, it can develop the work plan and define audit priorities.

The selection of the areas proposed for auditing is preceded by comprehensive risk analysis based on, among other things, reports and publications from international institutions such as the OECD, World Bank or Council of the EU, national strategy documents, public sector financial plans, statistics, complaints received by the NIK, results of opinion polls and media reports.

— AUDIT METHODS

The NIK carries out financial, regularity and performance audits (planned and ad hoc), as well as integrated audits, which include both financial, regularity and performance issues.

The NIK uses auditing standards based on Polish law, the INTOSAI Auditing Standards, the European Implementing Guidelines for the INTOSAI Auditing Standards, the Standards of the International Federation of Accountants (IFAC) and its own long experience.

Methodology guidelines (audit manual), based on these standards, provide detailed instructions on how to conduct an audit.

The NIK’s Code of Ethics is consistent with internationally recognised auditing standards.
— **SAI REPORTING**

The NIK publishes:

- an analysis of the execution of the state budget and monetary policy guidelines (annual report);
- an opinion on the vote of discharge for the Council of Ministers;
- audit reports after each single-entity audit;
- summary audit reports (so-called pronouncements on audit results) of all planned audits and some major ad hoc ones;
- an Annual Activity Report;
- analyses of how audit findings related to law-making and application of the law are used; and
- an Annual Work Plan;

The NIK also draws up:

- objections to the activity of ministers, heads of central offices and the President of the National Bank of Poland;
- motions to review specific problems related to the activity of bodies performing tasks for the public;
- opinions (e.g. on legislative initiatives by Members of Parliament);
- proposals where there are legal gaps or unclear laws (*de lege ferenda* proposals);
- thematic documents (about the NIK’s international activities, its cooperation with other Polish audit bodies, etc.); and
- analyses of citizens’ claims and complaints.

**Follow-up of audit results:**

- The NIK informs the audited entities about its findings and recommendations and systematically checks if these are followed-up. The results of these checks are presented in follow-up reports.
— DISSEMINATION OF AUDIT WORK

PUBLICATION OF AUDIT RESULTS
The NIK publishes its audit reports, related documents and information about its current activities on its website (www.nik.gov.pl) and via the Public Information Bulletin (https://bip.nik.gov.pl/).

MEDIA COVERAGE
The NIK develops large amounts of informational materials to facilitate media uptake. In 2017, a total of 11 168 NIK publications were mentioned in the press, on radio and on television.

INTERACTION WITH CITIZENS
The NIK has the legal obligation to provide information on its functioning, activities, products, etc. and offers citizens the possibility of submitting requests, for instance for audits.

— COOPERATION WITH OTHERS
The NIK works closely together with other – national or local – control, audit and inspection bodies (these provide the NIK with the results of their audits and jointly conduct certain audits under the management of the NIK).
The NIK also regularly cooperates with universities and research institutions and systematically seeks the advice of external specialists.
Mission statement:

To improve the financial management of public funds by promoting accountability and transparency, and enforcing financial liability. The Tribunal de Contas acts as the independent guardian of the citizens’ financial interests by reporting how their money is being spent.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

In accordance with the Constitution and the Law, the Tribunal de Contas de Portugal (TCP):

– controls the legality and regularity of public revenue and expenditure and public debt;
– issues an opinion on the General State Accounts and the Autonomous Regions Accounts and will certify the General State Accounts from 2021 onwards;
– assesses public financial management; and
– enforces financial liabilities.

The TCP has the right to access all information deemed necessary and auditees are obliged to cooperate.

KEY LEGISLATION

– Constitution of the Portuguese Republic (1976): Articles 107, 209(c), 214 and 216°;
– Law on the Organisation and Functioning of the Tribunal de Contas: Law 98/97 of 26 August 1997;

AUDITED ENTITIES

The TCP audits:

– the State and its services;
– the autonomous regions of Azores and Madeira and their services;
– local authorities and their associations or federations, including metropolitan areas;
– public institutes;
– social security institutions;
– public associations, associations of public entities or associations of mixed public and private entities which are mostly funded by public entities or subject to their management control;
– state-owned companies;
– regional companies;
– inter-municipal and municipal companies;
– any entities with involvement of public funds, whether they receive a grant or are partly state-owned;
– companies with concessions to manage state-owned companies, or companies with a share of public capital or mixed private and public companies controlled by the public sector, companies with concessions or which manage public services, and companies with public works concessions; and
– other entities benefitting from or managing public funds.
— STRUCTURE

**TYPE OF SAI**

A collegial Court model with audit and jurisdictional functions, composed of the President and 18 Members (judges with the same status as Supreme Court of Justice judges).

**PLACE OF THE SAI IN GOVERNMENT SYSTEM**

According to the Constitution, the TCP is a supreme court and as such is a sovereign body on a par with the President of the Republic, the Parliament, the Government and the other Courts. It is the independent supreme audit institution in charge of external financial control/audit, checking the execution of the State Budget by the Government.

The Members of the TCP, being judges, are irremovable and cannot be liable for their judgments, with certain exceptions provided for by law.

**RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT**

The TCP is independent from all other institutions. However, cooperation procedures set out in the legislation include, but are not limited to, the following:

- Parliament and the Government may request the TCP to undertake audits on specific entities or financial subjects, but the requested action is not mandatory for the TCP;
- Parliament may ask for existing reports to be sent to it;
- Parliament may ask the TCP for information obtained while carrying out the audits; and
- TCP audit reports and annual report are generally published and sent to the Parliament and other stakeholders.
GENERAL INFORMATION

ORGANISATION

HEAD

PRESIDENT OF THE TCP

Vítor Caldeira is President since 3 October 2016.

TENURE

4 years, renewable

SELECTION METHOD

The President is appointed by the President of the Republic on the proposal of the Government.

GOVERNING BODY

The TCP is self-governing.
The President is the head of the Institution.
The TCP has the right to determine its own budget and also has financial autonomy to manage its budget. The Budget is approved by the Parliament.
The Court Plenary, consisting of the President and all the Members, is the decision-making instance concerning the TCP’s draft annual budget or strategic plan.

TENURE

Members are appointed for life.

SELECTION METHOD

Members are recruited through a public competition with a selection board.

ORGANISATIONAL STRUCTURE

The TCP is organised into three Chambers, and two Regional Chambers (for the Azores and Madeira respectively). These audit chambers comprise of audit and administrative departments.
In addition to this, the TCP has an Internal Audit department under the direct responsibility of the TCP’s President and an Audit Standards Commission.
The TCP’s Members are assigned to the different chambers, for which criteria related to academic studies and professional careers are taken into consideration.
— RESOURCES

STAFF (2017)

- Number: 494 (headquarters: 412; Azores: 40; Madeira: 42) (61% in audit)
- Gender balance: ♂ 32%; ♀ 68%. Average age: 51

BUDGET

- The TCP is financed by the general budget of the state and by own resources (fees charged to auditees).
- Overall budget (2017): 26.1 million euros
- < 0.01% of total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The TCP approves a Strategic Plan every three years, outlining the goals and objectives of its work, and taking into account key weaknesses, strengths, opportunities, challenges and threats (SWOT analysis).

In addition, it approves a detailed annual work programme with complete independence.

— AUDIT METHODS

The TCP carries out all types of audits.

The methods and methodologies used are laid down in the audit manuals of the TCP, which take into consideration international auditing standards (ISSAIs) as well as best practices.
— REPORTS AND OTHER PUBLICATIONS

The TCP publishes all its reports and decisions, in particular:

- the annual reports and opinions on the General State Accounts and on the Autonomous Region accounts;
- audit reports; and
- an annual activity report.

— DISSEMINATION ACTIVITIES

The TCP publicises reports, decisions, relevant documents, events and activities on its website.

Furthermore, it may decide to publish its reports in the Portuguese Official Journal and disseminate them via the media. The TCP also uses social networks to interact with the public in general.

— COOPERATION WITH OTHERS

The TCP leads the EUROSAI Task Force on Audits & Ethics and is a member of the Governing Board of INTOSAI (2017-2019). The TCP also performs peer reviews and participates in SAI capacity-building projects, notably in Portuguese-speaking countries.
Mission statement:

To audit the establishment, management and use of state and public sector financial resources, to provide the Parliament and the administrative-territorial units with reports on the use and administration of those resources in accordance with the principles of legality, regularity, economy, efficiency and effectiveness.
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The Romanian Court of Accounts (RCoA) conducts audits of the establishment, management and use of state and public sector financial resources. The RCoA carries out its activity autonomously, as stipulated in the Constitution, and is a member of international organisations for SAIs.

KEY LEGISLATION

- Romanian Constitution (1991);
- Law No 94/1992 on the organisation and functioning of the Court of Accounts, republished, with subsequent amendments and completions.

AUDITED ENTITIES

The RCoA audits:
- the state and the administrative-territorial units;
- the National Bank of Romania;
- autonomous public enterprises (autonomous regies);
- commercial companies where the state, the administrative and territorial units, the public institutions or the autonomous administrations hold, individually or jointly, a majority share;
- social insurance or other autonomous bodies that manage public assets, wealth or funds;
- legal entities which receive government guarantees for credits, or subsidies, or other state financial assistance from central and local public administration or other public institutions.
— STRUCTURE

TYPE OF SAI

A collegiate structure with no jurisdictional function.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The RCoA is the supreme audit institution for auditing the establishment, management and use of state and public sector financial resources. The Court may also conduct performance audits.

The RCoA is answerable only to the Parliament and can express views on draft laws within its field of competence.

Litigation resulting from its activity shall be settled by courts. The RCoA no longer has jurisdictional powers following amendment of the Constitution in 2003.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The RCoA submits an annual report on the national public budget management accounts for the most recently closed budget year, and also identifies any irregularities. At the request of the Chamber of Deputies or the Senate, the RCoA checks the management of public resources and reports on what has been found.

The Parliament is the only authority which can ask the RCoA to examine and report on the management of public resources.
GENERAL INFORMATION

ORGANISATION

HEAD

PRESIDENT
Mihai Busuioc was appointed on 15 October 2017.

TENURE
9 years, non-renewable.

SELECTION METHOD
The President is appointed by the Parliament.

GOVERNING BODY

The RCoA is governed by a plenum. The Plenum of the RCoA has 18 members, appointed by the Parliament in accordance with the law, who are known as Counsellors of Accounts.

The management of the RCoA is enforced by the plenum of the RCoA. The executive management of the RCoA is carried out by the President, assisted by two Vice-Presidents, who are also Counsellors of Accounts.

TENURE
9 years, non-renewable.

SELECTION METHOD
Members are appointed by the Parliament, independent in conducting their mandate, and are irremovable. They are state dignitaries and are subject to the same legal constraints as judges. The Members of the RCoA are not entitled to be members of political parties or carry out public activities of any political nature during their term of office.

ORGANISATIONAL STRUCTURE

The RCoA is organised into several audit departments, the General Secretariat, County Chambers of Accounts, and the Bucharest Municipality Chamber of Accounts. Additionally, the RCoA has an Audit Authority, which is organised as an independent operational body within its structure.
### RESOURCES

#### STAFF
- Number: 1,638 (80% in audit)
- Gender balance: ♂ 60%; ♀ 40%. Average age: 48

#### BUDGET
- The RCoA is financed from the state budget.
- 58 million euros (2017), including administrative expenditure
- Approx. 0.17% of the total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

External public audit activity, namely financial audit, performance audit and compliance audit, is planned within the RCoA on two levels, multi-annual and annual. The multi-annual planning of the RCoA’s activity is set for a period of 3 years.

— AUDIT METHODS

The audit missions carried out by the RCoA take the form of:

– financial audits of execution accounts;
– performance audits;
– compliance audits;
– external public audits of community funds.

Audits are performed in accordance with the standards of the RCoA, developed on the basis of INTOSAI Standards (ISSAIs) and based on internal regulations, manuals and guidelines developed in accordance with ISSAIs, adapted to the specific framework of the RCoA.
— REPORTS AND OTHER PUBLICATIONS

The Annual Public Report is the most important and visible document, maintaining the credibility and reputation of the RCoA in relation to its main stakeholders, as a synthesis of its principal audit activities and most important findings.

In the Annual Activity Reports the RCoA makes public its strategy, mandate, responsibilities, mission and relationships with various stakeholders, including Parliament and the Executive, so that all interested parties can get a more accurate image of the place and the role of the RCoA within the fundamental institutions of the Romanian state. The RCoA’s Annual Activity Report mainly contains data and information on its organisation, activities and results obtained, international activity and its human and financial resources for the reference year.

Annual Reports on local public finances submitted by County Chambers of Accounts and by the public authorities of the administrative-regional units;

Specific Reports (reports requested by either house of the Romanian Parliament and reports on specific areas).

The RCoA’s reports must be relevant, realistic, clear, credible, timely and useful and be prepared and made available to the public in a timely manner so that the Parliament as the main beneficiary can legislate on the basis of their conclusions and recommendations.

— DISSEMINATION ACTIVITIES

Reports and other RCoA publications are available electronically on the official website of the RCoA, and physically transmitted to all interested public institutions.

— COOPERATION WITH OTHERS

The RCoA maintains relationships with other SAIs at international level through exchange of experience, participation in conferences, seminars, working groups and by publishing relevant studies in international publications.
Mission statement:

**Vision**: Ensure the efficient management of public resources by means of independent audit and its outcomes.

**Mission**: Contribute to transparent decision-making and better corporate governance.

**Values**: In carrying out its activities, the Supreme Audit Office of the Slovak Republic respects the values and principles shared by the management, auditors and administrative staff of the institution: objectivity, expertise, cooperation, efficiency, reliability, independence and openness.
— LEGAL BASIS

MANDATE

The Supreme Audit Office of the Slovak Republic (SAO) audits the management of the funds and property of the state, local authorities and the European Union. It also audits state revenue and ensures that customs and tax are correctly collected.

In carrying out its audits, the SAO has the right of access to all premises and documents deemed necessary to carry out the audit.

In addition to its own audit activities, upon request by the National Bank of Slovakia the SAO participates in the process of appointing the independent external auditor for the audit of the final accounts of the National Bank of Slovakia.

KEY LEGISLATION

- Articles 60-63 of Constitution of the Slovak Republic (1992);
- Act No 39/1993. on the SAO of the Slovak Republic.

AUDITED ENTITIES

The SAO audits:
- government bodies;
- ministries: 13;
- central state administration bodies;
- public institutions;
- legal entities founded by central government authorities or other state administration agencies;
- local government bodies and higher territorial units, their budget-funded organisations and legal entities incorporated into them;
- state special-purpose units; and
- private individuals and legal entities that receive national, public, European, and other foreign funds.
## STRUCTURE

### TYPE OF SAI

A Westminster-type (monocratic) structure with no jurisdictional function.

### PLACE OF THE SAI IN GOVERNMENT SYSTEM

The SAO is an independent state body.

### RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The SAO submits a yearly summary report on the results of all audits to Parliament. It also submits complete audit reports to relevant Parliament committees. Based on resolutions of the Parliament, the SAO carries out certain specific audits. The SAO provides opinions on the proposals for the state budget and the final state accounts of the Slovak Republic and submits them to the Parliament. The President and two Vice-Presidents are elected and recalled by the Parliament.
GENERAL INFORMATION

ORGANISATION

HEAD

PRESIDENT
Karol Mitrík was appointed on 20 May 2015.

TENURE
7 years, renewable once.

SELECTION METHOD
The President is elected by the Members of the National Council (Parliament) via secret ballot.

GOVERNING BODY

The SAO is governed by the President as a statutory body supported by two Vice-Presidents.

TENURE
The tenure of the Vice-Presidents is seven years, renewable once.

SELECTION METHOD
The Vice-Presidents are elected by the Members of the National Council via secret ballot.

ORGANISATIONAL STRUCTURE

The SAO headquarters in Bratislava consists of two audit departments and several organisational units providing support services (Strategy Department, Office of the President, Human Resources Division and Internal Auditor Desk). There are also seven regional branches located in regional centres that audit the self-governing regional, district and local municipalities.

RESOURCES

STAFF (2018)

- Number: 289 (81 % in audit)
- Gender balance: ♂ 39 %; ♀ 61 %. Average age: 48

BUDGET

- 10.7 million euros (2018)
- 0.07 % of total government expenditure
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The SAO plans its audit work in annual audit plans, which the Advisory Board approves based on a three-year framework plan.

The list of audits is mainly compiled based on an analysis of risks, the SAO’s strategic objectives and suggestions from the public.

— AUDIT METHODS

The SAO carries out three principal types of audit:

- financial audits;
- compliance audits; and
- performance audits.

Based on the results of an audit, the SAO sends a draft report to the audited entity, which may then express an opinion, and this will be included in the final report.
--- REPORTS AND OTHER PUBLICATIONS

The SAO publishes:
- an annual report;
- financial audit reports;
- compliance audit reports;
- performance audit reports; and
- a summary report on the results of all audits.

--- DISSEMINATION ACTIVITIES

The SAO sends all of its audit reports to the audited entity and to Parliament and its respective committees.

In addition, a summary of the final report is published on the SAO’s website.

--- COOPERATION WITH OTHERS

The SAO cooperates with many institutions at national and international level.

National partners are universities, public authorities like the General Prosecutor’s Office, the Chamber of Auditors, the Antimonopoly Office of the Slovak Republic, and the Office for Public Procurement, among others.

The aim of the SAO’s national and international cooperation activities is to contribute to the development of methodologies and the quality of work and thus also towards improved implementation of the SAO’s mandate within the Slovak Republic.
SLOVENIA

RAČUNSKO SODIŠČE REPUBLIKE SLOVENIJE

Mission statement:
Watching over public money.

Since 1994
Website: www.rs-rs.si
— **LEGAL BASIS**

**MANDATE**

The Court of Audit of the Republic of Slovenia (CoA) supervises the state accounts, the state budget and all public revenue and expenditure.

**KEY LEGISLATION**

- Constitution of the Republic of Slovenia: Articles 150 and 151 (1991);
- Court of Audit Act.

The acts under which the CoA exercises its powers may not be challenged in a court of law or before other state authorities.

**AUDITED ENTITIES**

The CoA audits:

- any legal entity governed by public law or a unit thereof;
- any legal entity governed by private law if:
  - it has received aid from the budget of the European Union, the state budget or the budget of a local authority;
  - it is a concession-holder;
  - it is a company, bank or insurance company in which the state or a local authority has a majority stake;
- natural persons who:
  - have received aid from the budget of the European Union, the state budget or the budget of a local authority; or
  - who are carrying out a public service or securing public goods on the basis of a concession.
—— STRUCTURE

TYPE OF SAI
A distinct model, headed by a President and auditing at central, regional, and local level with no jurisdictional powers.

PLACE OF THE SAI IN GOVERNMENT SYSTEM
The CoA is independent in the performance of its duties and bound by the Constitution and the laws. Members of the Court of Audit are appointed by the Parliament.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT
The CoA sends all its audit reports to Parliament and submits an annual activity report each year.

In determining the audits to be carried out in a certain calendar year, the CoA shall consider proposals made by Members of Parliament and working bodies of the Parliament, Government, ministries and local community bodies. They must consider at least five proposals from the National Assembly, of which at least two are from opposition Members of Parliament and a further two are from working bodies of the Parliament.

Parliament appoints an external auditor to audit the CoA’s financial statements.
GENERAL INFORMATION

— ORGANISATION

HEAD

PRESIDENT
Tomaž Vesel was appointed President on 1 June 2013.

TENURE
9 years, renewable.

SELECTION METHOD
The Parliament appoints the President of the CoA by absolute majority vote on a proposal from the President of the Republic.

GOVERNING BODY

The CoA is governed by a Senate consisting of the President and two Deputy-Presidents.

TENURE
9 years, renewable.

SELECTION METHOD
The Parliament appoints the Deputy-Presidents of the CoA by absolute majority vote on a proposal from the President of the Republic.

ORGANISATIONAL STRUCTURE

The President is the Auditor General, who represents the CoA and is responsible for its operations. The first Deputy-President assumes authority in the absence of the President, and together with the Second Deputy-President, by authorisation of the President, discharges the tasks of Auditor General. Departments are led by Supreme State Auditors and organised by areas of public sector activities. One Department specialises in Performance and IT Audits.

The President and Deputy-Presidents form the Senate, the highest governing body. The Senate adopts the Rules of Procedure of the CoA in agreement with Parliament, and decides on the most relevant audits and strategic issues.
— RESOURCES

STAFF (2018)

- Number: 132 (76 % in audit)
- Gender balance: ♂ 30 %; ♀ 70 %. Average age: 45

BUDGET

- 5.6 million euros (2018)
- 0.92 % of total state budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The CoA adopts its own working programme independently, and it remains confidential. The CoA must select at least five audit proposals from all the proposals submitted by the National Assembly.

— AUDIT METHODS

The CoA carries out different types of audits:

- performance audits on the effectiveness, efficiency and economy of the operations of its auditees in achieving set goals and programmes. They are selected based on criteria such as their potential contribution to better financial management, public interest, the risk of poor performance and irregularity; and

- financial and compliance audits on the reliability of the annual accounts and the legality and regularity of underlying transactions (most notably the statement of assurance) as well as assessments of whether the systems and transactions in specific budgetary areas comply with the rules and regulations governing them.

Audits are often a combination of two audit types.
--- REPORTS AND OTHER PUBLICATIONS ---

The CoA publishes:
- audit reports and post-audit reports;
- an annual activity report;
- opinions; and
- selected responses to requests for consultation.

--- DISSEMINATION ACTIVITIES ---

The CoA submits its Annual Activity Report to the President of the Parliament. The report is then discussed in the Committee for the Oversight of Public Finance in a session open to journalists and other media representatives.

All audit reports and post-audit reports are published on the CoA’s website on the day after they have been formally completed and submitted to the auditee(s) and the Parliament.

--- COOPERATION WITH OTHERS ---

The primary focus of the CoA is to provide objective and reliable information on public finance spending, in order to facilitate better management and delivery of public services. To this end, it cooperates with various entities across the public domain and maintains close working relationships with Parliament and parliamentary committees. It often participates at events organised by professional associations or public bodies to promote good management and disseminate its findings to wider audiences.
Since 1978
First established 1851
Website: www.tcu.es

Mission statement:
To exercise the supreme audit function in Spain and accounting jurisdiction in the terms established by the Spanish Constitution and Spanish Law.
— LEGAL BASIS

MANDATE

The Tribunal de Cuentas (TCU) carries out external, permanent and a posteriori audits of financial-economic activity in the public sector (audit function) and supervision of the accounting liability incurred by those who are responsible for managing public funds or effects (jurisdictional function). It also exerts a sanctioning function on political parties and a limited advisory function.

Its jurisdiction extends throughout the national territory of Spain.

KEY LEGISLATION

– 2/1982 TCU Organic Act;
– 7/1988 TCU Functioning Act;

AUDITED ENTITIES

The TCU audits:

– state public sector: 411 entities, including:
  › 17 ministries;
  › 59 autonomous bodies;
  › 3 independent administrative authorities;
  › 37 public foundations;
– the regional public sector: 17 Autonomous Communities and 2 autonomous cities, comprising approximately 1 198 entities;
– the local public sector: comprising 12 964 entities;
– political parties: parties with parliamentary representation (of which there are 30) and others.
— STRUCTURE

TYPE OF SAI

A court with a jurisdictional function.

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The TCU is the supreme audit institution in Spain, responsible for auditing the accounts and financial-economic management of the state and the public sector.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

RELATIONSHIP WITH THE SPANISH PARLIAMENT

The TCU is directly answerable to the Parliament, without prejudice to its independence in the exercise of its supervisory and jurisdictional duties, and performs its functions of examining and verifying the general accounts of the state by delegation. Parliament may propose audits to the TCU.

The TCU is in permanent liaison with Parliament through the Joint Congress-Senate Committee for relations with the TCU.

The audit program, once it is approved by the Plenum, is forwarded to the Joint Committee for relations with the TCU.

The results of audits (included in reports, memoranda, motions and memos approved by the Plenum of the TCU) are sent to the Spanish Parliament. The Joint Congress-Senate Committee on relations with the TCU, at a hearing of the President of the Court, deliberates on each of the reports, memoranda, motions and memos, taking the appropriate decisions.

The TCU may draw the Parliament’s attention to lack of cooperation by those obliged to cooperate (without prejudice to the other actions covered by the law).

RELATIONSHIP WITH THE GOVERNMENT

The TCU is independent in the exercise of its functions.

Once approved, the audit report is forwarded to the national government, the Governing Councils of the Autonomous Regions or the plenary sessions of local authorities, as appropriate.
GENERAL INFORMATION

— ORGANISATION

HEAD

PRESIDENT
María José de la Fuente y de la Calle was appointed on 25 July 2018.

TENURE
3 years, renewable.

SELECTION METHOD
The President of the TCU is appointed by the Spanish King from among the TCU Audit Counsellors, on a proposal by the TCU’s Plenum.

GOVERNING BODY

The TCU is governed by the Plenum, a collegiate body made up of the twelve Audit Counsellors (one of whom is the President) and the Chief Prosecutor of the TCU.

In addition to this, the TCU has a Management Board, consisting of the President of the TCU and the Presidents of the audit and prosecution sections of the TCU. It is responsible for relations with Parliament, HR matters and work planning. It exercises disciplinary powers over cases of gross misconduct and develops and proposes items for the agenda of the Plenum.

TENURE
Audit Counsellors: 9 years, renewable. They have the status of judges, are independent and cannot be removed.
The Chief Prosecutor: 5 years, renewable.

SELECTION METHOD
Audit Counsellors are appointed by the Spanish Parliament (six by the Congress and six by the Senate, by a three-fifths majority vote in either house). The Chief Prosecutor is appointed by the Government.

ORGANISATIONAL STRUCTURE

The TCU’s Audit Section comprises eight departments. Five sector departments (covering financial-economic activity in the public sector), two territorial departments (one auditing the financial-economic activities of the Autonomous Regions and Autonomous Cities, and the other auditing the provincial and municipal entities), and a department that audits political parties.
## RESOURCES

### STAFF (2018)
- Number: 728 (45% in audit and approx. 8% for jurisdictional tasks)
- Gender balance: ♂ 39%; ♀ 61%. Average age: 53

### BUDGET
- 62 million euros (2018), integrated in the General State Budget
- Allocation: approx. 95% for remuneration
- 0.01% of total government budget
AUDIT WORK

— PLANNING OF THE AUDIT WORK

The TCU plans its audit work in an annual programme, on the basis of its mid- and long-term planning. This annual audit programme is approved by the Plenum of the TCU, which forwards it to the Joint Congress-Senate Committee of the Spanish Parliament responsible for relations with the TCU.

The programme contains audits that must be carried out on the basis of the TCU’s legal mandate, own audit initiatives by the TCU and audits proposed by the Spanish Parliament (and, if within their scope, the Legislative Assemblies of the Autonomous Regions). The Plenum may add, modify, suspend or cancel audit tasks during the year.

The annual programme is published on the TCU’s website.

— AUDIT METHODS

The TCU carries out:

– **compliance audits** to verify if the economic and financial management of the audited entity, activity or program complies with the applicable legal and regulatory provisions;

– **financial audits**, which aim to give an opinion on the reliability of information supplied by the financial statements of an entity in terms of its relevance to the applicable principles, criteria and accounting standards; and

– **performance audits**, which aim to provide an assessment of all or a part of the operations, management systems and procedures of the audited entity, programme or activity in terms of its economic and financial rationale, and if it adheres to the principles of sound management.

If different types of audit are combined, we can refer to:

– **regularity audits**, which focus on the objectives of compliance and financial audits; or

– **comprehensive audits**, which cover all the types of audit referred to above.

The TCU also carries out follow-up audits, which are targeted exclusively at verifying the degree of compliance with recommendations issued by the TCU in previous audit reports. In addition to this, the TCU carries out horizontal audits, in which it audits several entities within the same public sub-sector, or different sub-sectors, with common characteristics and the same objectives and time range.
— REPORTS AND OTHER PUBLICATIONS

The TCU produces the following reports and products, all of which must be approved by the Plenum:

- special reports, containing the results, conclusions and recommendations of the individual audits;
- an annual memorandum of performance, comprising a summary of the audit and jurisdictional activities the TCU carried out during the year and the main results;
- a final declaration on the general accounts of the State, which includes an opinion about the State’s financial management and its public sector;
- an annual audit report on the regional public sector;
- an annual audit report on the local public sector;
- motions containing proposals for measures that, in the view of the TCU, could improve the financial management of the public sector; and
- notes, which are documents which analyse a specific matter due to its particular importance or singularity.

— DISSEMINATION ACTIVITIES

The results of the audits, once approved by the Plenum, are published on the website of the TCU and forwarded to the following recipients:

- the Spanish Parliament;
- the Legislative Assemblies of the Autonomous Regions; or
- the plenary sessions of local authorities, as appropriate.

They are also forwarded to the national government, the Governing Councils of the Autonomous Regions or the plenary sessions of local authorities, as appropriate.

Once it has been analysed by the Parliament, the audit report, together with the resolution adopted by the Joint Committee, is published in the Official State Gazette (and, where appropriate, in the Official Gazette of the Autonomous Region).

The TCU also publishes press releases on its website to provide quick access to the latest information on the TCU’s reports and documents.

In addition, a quarterly bulletin is published, containing information on TCU activity.

— COOPERATION WITH OTHERS

The TCU closely coordinates its activities with the External Audit Bodies that have been created in some Autonomous Regions.
Mission statement:

To help promote the transparent and effective use of central government resources and an efficient public administration through independent audit of all central government activities. The Swedish National Audit Office also fulfils tasks at national and international level, such as developing and promoting public audit. Furthermore, it strives to strengthen audit authorities in developing countries.
Mandate

The Swedish National Audit Office (NAO) is part of the parliamentary control structure and it is the only body that can audit all the state finances. By auditing the whole chain of executive power, it ensures that the Swedish Parliament (Riksdag) receives a coordinated and independent audit of state finances and government activities.

The NAO moreover represents Sweden in international audit-related contexts to promote and develop public audit, and has been commissioned by the Riksdag to cooperate with SAIs in developing countries to strengthen their skills and capacity in auditing.

Key Legislation

- The Instrument of Government (Constitution, 1809, replaced in 1974);
- Act on Audit of State Activities (2002);
- Act containing Instructions for the Swedish National Audit Office;
- Additional detailed legislation.

Audited Entities

Through its performance audits the NAO audits:
- the accounts of government, the government offices, the courts and all ministries and government agencies;
- government agencies: 345;
- the parliament’s administration and agencies;
- the Royal household and establishment;
- limited liability companies under state ownership or influence;
- the Swedish Inheritance trust funds and foundations created or managed partly or entirely by state authorities; and
- companies with more than 50 % state ownership.

Through its financial audits the NAO audits:
- all government accounts, including the government offices and government agencies, except the public pension funds (AP fonderna);
- the Parliament’s administration and ombudsmen, the Bank of Sweden (Riksbanken), and the Bank of Sweden’s Tercentenary Foundation; and
- The Royal Household and the administration of Royal Djurgården (area of the city of Stockholm).

Moreover, the NAO may appoint auditors to companies or foundations with over 50 % state ownership.

The NAO can also participate in audits of international organisations of which Sweden is a member.
### STRUCTURE

<table>
<thead>
<tr>
<th>TYPE OF SAI</th>
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<tbody>
<tr>
<td>An audit office, independent of government, headed by three Auditors General.</td>
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<tr>
<th>PLACE OF THE SAI IN GOVERNMENT SYSTEM</th>
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<tbody>
<tr>
<td>The NAO is an independent organisation under the Swedish Parliament and part of the parliamentary control structure.</td>
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<tr>
<th>RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT</th>
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<tbody>
<tr>
<td>Parliament decides on the extent and focus of the NAO’s auditing activities as well as the yearly grants.</td>
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<tr>
<td>Parliament also assesses the efficiency of the NAO itself and annually appoints an external auditor to audit the NAO, as well as a parliamentary council for oversight and contact (Parliamentary Council of the Swedish National Audit Office).</td>
</tr>
<tr>
<td>The NAO submits its reports on financial audits to the government and those on performance audits to Parliament, which in turn passes them on to the government for their written opinion on the audit. The follow-up report is sent to the Parliament’s Standing committee on Finance.</td>
</tr>
<tr>
<td>If the NAO finds deficiencies, it reports them and usually issues recommendations. The entities in question are already consulted during the auditing process and must comment on questions. To carry out its work, the NAO has the right of access to all information.</td>
</tr>
</tbody>
</table>
GENERAL INFORMATION

ORGANISATION

HEAD

THREE AUDITORS GENERAL.

Stefan Lundgren and Helena Lindberg took up their duties on 15 March 2017. One position is currently vacant.

The NAO is headed by three Auditors General. Together, the Auditors General decide on the division of audit areas between them, after which each Auditor General decides on the audits to be carried out, the methods used and the conclusions to be drawn within his or her field of responsibility.

The Auditors General make their decisions regarding individual audits independently from each other. In addition, there are a few areas where the make decisions collectively. The independence of the three Auditors General is protected by the constitution.

SELECTION METHOD

The Auditors General are elected and appointed by Parliament.

Parliament also appoints one Auditor General to be responsible for the administrative management of the organisation. This Auditor General takes decisions on the NAO's organisational structure (including delegation of responsibility), proposed annual appropriations and Annual Report.

Currently, Stefan Lundgren is responsible for administrative management.

TENURE

The Auditors General are appointed for a term of seven years and cannot be re-appointed.

ORGANISATIONAL STRUCTURE

The NAO is organised into a department for performance audit and one for financial audit. In addition to this, there are five other departments, which are responsible for international relations, human resources, communication, legal services, and operational support respectively.

Finally, the NAO has a Parliamentary and a Scientific Council, as well as a unit for Internal Audit.
— **RESOURCES**

**STAFF (2017)**
- Number: 339
- Gender balance: ♂ 42 %; ♀ 58 %. Average age: 44

**BUDGET**
- 372.2 million SEK (36.6 million euros), of which 50 million SEK (4.9 million euros) for international development cooperation (2017)
- < 0.15 % of total government expenditure
— PLANNING OF THE AUDIT WORK

Within the framework set by Parliament regarding the extent and focus of its audit work, the NAO independently decides which topics to audit.

The audit focus is set based on an analysis of risks of material misstatement and the relative financial size of an auditee. However, if a small misstatement risks undermining trust in central government, it can be considered material.

Another audit focus is to promote development in general, where the public receives an effective return on its investments. For Performance audits, additional criteria are considered such as the amount of added value, timing, and feasibility of an audit.

Apart from its own planning, the NAO is required to perform a financial audit annually on consolidated government accounts and agencies.

— AUDIT METHODS

The NAO conducts an annual financial audit, evaluating the correctness of financial statements, and performance audits, assessing the efficiency of the operations. The NAO applies international standards and internal guidelines on auditing activities, communication, and ethical issues.

All reports undergo internal and external quality control assessments.
— REPORTS AND OTHER PUBLICATIONS

The NAO publishes:
- an annual report;
- an annual audit report;
- audit reports from performance audit;
- audit opinions and reports from financial audit;
- interim financial audit opinions and reports; and
- an annual follow-up report.

— DISSEMINATION ACTIVITIES

The NAO publishes all its reports on its website and issues regular press releases about its work. It uses various communication channels including some social media. It also publishes a newsletter for interested citizens and stakeholders.

— COOPERATION WITH OTHERS

The NAO is engaged in several international development cooperation projects to support SAIs in countries mainly in Africa and Southeast Europe.

The NAO has a specific budget allocation for its international development, which contributes to transparency, democratic development and the strengthening of parliamentary control in the partner countries. During 2017, 1 091 staff from partner SAIs received vocational training through the development cooperation projects. These training efforts included the development of audit methods and processes as well as actions to strengthen aspects such as HR, communication, strategic planning and IT resources.
Mission statement:
To help the nation spend wisely. Our public audit perspective helps Parliament hold government to account and improve public services.

Since 1983
Website: www.nao.org.uk
GENERAL INFORMATION

— LEGAL BASIS

MANDATE

The National Audit Office (NAO) is the statutory auditor of government departments and a range of public bodies. It reports to, and is funded by, Parliament. It audits the financial statements of all central government departments, agencies and other public bodies. Its value-for-money reports draw conclusions on the effectiveness, efficiency and economy of government spending.

KEY LEGISLATION

- Exchequer and Audit Department Act (1866);
- Exchequer and Audit Department Act (1921);
- National Audit Act (1983);
- Government Resources and Accounts Act (2000);
- Companies Act (2006);
- Budget Responsibility and National Audit Act (2011);
- Local Audit and Accountability Act (2014).

AUDITED ENTITIES

The NAO provides an independent audit opinion on some 370 individual accounts across the public sector, including the major government departments, agencies, arm’s-length bodies, companies and charities.

Its audit portfolio also includes entities with large complex commercial activities such as the BBC, Network Rail and UK Asset Resolution Ltd.

The Local Audit and Accountability Act 2014 makes the Comptroller and Auditor General responsible for the preparation, publication and maintenance of the Code of Audit Practice. The Code sets audit standards for some 950 local authorities and local National Health Service (NHS) bodies, and around 10 000 smaller bodies such as town and parish councils. The NAO also reports on the value for money of public spending locally, under the Local Audit and Accountability Act.
— STRUCTURE

TYPE OF SAI

An audit office, independent of government, headed by the Comptroller and Auditor General (C&AG).

PLACE OF THE SAI IN GOVERNMENT SYSTEM

The NAO supports the C&AG in meeting his or her statutory responsibilities. The C&AG is an Officer of the House of Commons and a Crown appointee. Both the C&AG and his staff are independent of government.

RELATIONSHIP WITH THE PARLIAMENT / GOVERNMENT

The NAO supports Parliament in holding government to account, supporting in particular the Public Accounts Select Committee, other select committees and individual Members of Parliament in the scrutiny of public spending and delivery. The NAO is accountable to Parliament via the Public Accounts Commission. The Public Accounts Commission’s principal duties are to examine the NAO’s annual budget and lay it before the House of Commons, to consider the NAO’s strategy, to appoint the NAO’s external auditor, to receive their reports and to appoint the non-executive members of the NAO Board.
ORGANISATION

HEAD

COMPTROLLER & AUDITOR GENERAL (C&AG)

Mr Gareth Davies was appointed on 1 June 2019.

The C&AG is the also the Chief Executive and Accounting Officer of the NAO. The C&AG has extensive statutory rights of access to information held by a wide range of public sector organisations. The C&AG’s inspection rights extend to the records of many contractors to central government and those who receive public money from the entities he or she audits. To preserve his or her independence from government, the C&AG has complete discretion in carrying out his or her functions. Responsibility for all audit opinions and judgements rests with the C&AG alone.

TENURE

The C&AG is appointed for a ten year fixed term of office which is non-renewable. The C&AG can only be removed from office by the Crown on an address by both Houses of Parliament.

The C&AG may not be a Member of Parliament, a member of the House of Lords, or hold any office under the Crown.

During his tenure, the C&AG is a permanent member of the NAO Board.

SELECTION METHOD

The C&AG is appointed by the Crown following an address by the Prime Minister in the House of Commons supported by the Chair of the Public Accounts Parliamentary Select Committee.

GOVERNING BODY

The NAO is governed by a Board consisting of five non-executive members and four executive members, including the C&AG.

The NAO’s governance arrangements have been developed and implemented in accordance with the requirements of the Budget Responsibility and National Audit Act 2011. The arrangements reflect the NAO’s unique statutory position and Parliament’s wish that the NAO’s governance should provide effective oversight of NAO operations, while preserving the C&AG’s independence in making audit judgements.

The NAO Board has a majority of non-executive members including the Chair. The Public Accounts Commission appoints the non-executive members and the NAO Chair is appointed by the Crown upon the recommendation of the Prime Minister and the Chair of the Public Accounts Select Committee. This ensures that the non-executive members are independent of the NAO’s management and have the confidence of the government and the opposition in Parliament.
The relationship between the NAO Board and the C&AG is set out in a specific Code of Practice.

TENURE
The Chair of the NAO Board and the non-executive members of the Board, are appointed for a term of three years, renewable for a further final three years. The executive members of the Board, apart from the C&AG, are appointed by the Board for a one-year term, renewable, on the recommendation of the C&AG.

SELECTION METHOD
The non-executive members of the Board are appointed by the Public Accounts Commission. The Chair of the NAO is appointed by the Crown upon a recommendation from the Prime Minister and the Chair of the Public Accounts Select Committee.

ORGANISATIONAL STRUCTURE
The NAO structures its audit teams into six groups, known as clusters. Each cluster covers departments facing similar strategic issues, such as major infrastructure projects and programmes or local service delivery.

In addition a central cluster provides strategic input to the Leadership Team and expert advice on the quality of the NAO’s work and the value the NAO delivers to audited bodies and Parliament.

The NAO’s clusters are supported by six networks of experts. These are decentralised groups that work across the NAO. They have specialist skills and capabilities relevant to all clusters. By providing cross-organisational support, they make sure to target expertise consistently so that all audits and published outputs benefit from the full range of what they know. They also promote knowledge sharing and allow their staff to develop specialist skills. The areas of expertise covered by the networks include: commercial and contracting, corporate finance, digital, operations and process management, project and programme management delivery and methods, economics and statistics.
GENERAL INFORMATION

— RESOURCES

STAFF (MARCH 2018)

- Number: 814
- Gender balance: ♂ 55 %; ♀ 44 % (0.95 % prefer not to say/not stated). Average age: 36

BUDGET

- The NAO’s annual net budget is approved by the Public Accounts Commission.
- 66.6 million GBP (approx. 75 million euros) (net resource requirement – financial year 2017-2018)
— PLANNING OF THE AUDIT WORK

The NAO’s work is derived from a three-year Strategy and the NAO’s three strategic objectives:

- developing and applying knowledge: it carefully plans its work to meet the needs of Parliament and from this draw out the insights that are most likely to drive positive change across the public sector;
- increasing its influence: it aims to improve wider awareness and opinion of the NAO, including those of MPs and the bodies it audits, such that it effects positive change and government is more likely to implement its recommendations and look to it as a source of guidance;
- delivering high performance: it uses its funds cost-effectively and makes sure it gets the best from its people.

The NAO’s programme of work and balance of effort are carefully planned to produce the information needed to support Parliament in its scrutiny of public spending and to improve public services.

The NAO’s annual work programme is approved by the Leadership Team following extensive consultation with the clusters.

Each year the NAO identifies cases where its work or influence has contributed to better public services, or a financially quantifiable net benefit to the taxpayer. It refers to this as the NAO’s “impact”. The NAO’s 2017-2018 Annual Report highlights 13 case studies illustrating the wider impact of its work, for example improving patient access to general practice, local support for people with learning difficulties, and the working of the higher education market. These wider impact case studies have been approved by the bodies to which they relate.
AUDIT WORK

— AUDIT METHODS

The NAO’s financial audit work conforms to International Standards on Auditing (UK). Its financial audit work also complies with the relevant International Standards for Supreme Audit Institutions (ISSAIs) established by the International Organisation of Supreme Audit Institutions (INTOSAI).

Its value-for-money assurance work is more varied; it is consistent with the NAO’s value-for-money standards, while also being responsive to the needs of many audiences in government and Parliament. The NAO’s value-for-money standards are consistent with the Fundamental Auditing Principles of the ISSAIs and tailored to meet the specific requirements of the UK public sector environment.

For the NAO’s work to have the impact and influence required, it must uphold high standards of ethics and probity, and work within a framework of values that preserve audit independence. The NAO expects its staff to adhere to the relevant internal and external quality standards for its work.

The quality of the NAO’s financial audit and wider assurance work is subject to internal and external review.
— REPORTS AND OTHER PUBLICATIONS

In 2017-2018 the NAO:
- certified 370 accounts covering more than 1.6 trillion GBP of public income and expenditure;
- published 65 major documents (value-for-money reports and investigations), including nine on the UK government’s preparedness for exiting the European Union;
- provided 108 responses to correspondence from Members of Parliament and 877 responses to correspondence from the public. It also responded to 87 enquiries under the Freedom of Information Act; and
- published seven best practice guidance documents summarising insights from its work.

— DISSEMINATION ACTIVITIES

The NAO presents its major outputs to Parliament and publishes these on its website, as well as on a wide range of external communication channels.

— COOPERATION WITH OTHERS

The NAO engages widely with the accountancy and auditing professions, through the professional institutes, with other UK and international public audit bodies and through the NAO’s private sector framework partners. This helps the NAO share good practice and learn from other practitioners.
PHOTO CREDITS


BG  Source: Сметна палата на Република България.


CZ  Source: Nejvyšší kontrolní úřad.


DK  Source: Rigsrevisionen.

EE  Source: Riigikontroll.


HR  Source: Državni ured za reviziju.


IT  Source: Corte dei conti.


MT  Source: National Audit Office.


RO  Source: Curtea de Conturi a României.


GETTING IN TOUCH WITH THE ECA

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Transparency portal: eca.europa.eu/en/Pages/
Transparency-portal-home.aspx
Website: eca.europa.eu

LinkedIn: EUAuditors
Twitter: @EUAuditors
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Youtube: @EUAuditors

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Public Audit in the European Union provides information on the work and role of supreme audit institutions across all EU Member States and at Union level, illustrating their contribution to the effective functioning of our democracies. This handbook provides an overview of the mandate, status, organisation, work and output of the 29 supreme audit institutions of the EU and its Member States and illustrates the differences and similarities between them.