



## Regional External Public Sector Audit Institution

Name of the institution	Court of Audit of Lower Austria
Website	<a href="http://www.lrh-noe.at">www.lrh-noe.at</a>
Postal address	A-3109 St. Pölten; Wiener Straße 54 / Stg. A / 5 OG
E-mail	<a href="mailto:post.lrh@noel.gv.at">post.lrh@noel.gv.at</a>
Telephone	+45 (0) 2742 / 9005 – 12620
Position of the institution	independent body of the Parliament of Lower Austria with no obligation to follow instructions
Audit remit	<p><u>Article 51 of Lower Austria Federate State Constitution of 1979</u></p> <p>Ongoing audit of the regional administration as regards correctness, economy, efficiency and effectiveness in the following areas:</p> <p><u>Paragraph 2</u></p> <ul style="list-style-type: none"><li>a) the management of public funds by the Land;</li><li>b) the management of public funds by foundations, institutions and funds which are administered by Land bodies;</li><li>c) the management of public funds by companies in which the Land alone or together with other legal entities subject to the audits of the Court of Audit owns at least 50 % of the nominal capital, the capital stock or the equity capital. Furthermore of those companies, in which a shareholding of less than 50 % is held as described in the abovementioned sentence and over which the Land alone or together with other legal entities subject to the audits of the Court of Audit exercises an effective control or dominant position through financial or other economic or organisational measures;</li><li>d) the management of public funds by companies and institutions which administer Land assets in trust or where the Land is the deficiency guarantor</li><li>e) the management of public funds by bodies governed by public law with the exception of municipalities in so far as Land funds are used;</li><li>f) audit of the proper use of financial support granted by the Land.</li></ul> <p><u>Paragraph 3a</u></p> <p>In the context of supervisory procedures of municipalities the Court of Audit is required to prepare expert opinions on the management of municipalities and associations of municipalities at the request of the Government of the Land. The Court of Audit is</p>

	<p>independent in the preparation of these reports and not bound by any instructions.</p> <p><u>Paragraph 3b</u></p> <p>Pursuant to paragraph 2 the draft accounts shall be submitted to the Court of Audit for comment as a control. The Court of Audit can deliver an opinion within 4 weeks on whether the draft accounts are consistent with the estimates as well as with the instructions, provisions and authorizations given by the Parliament of Lower Austria in its resolution on the estimates or any other decisions it has adopted.</p> <p><u>Paragraph 31, Annex 1 (Rules of procedure for committees of inquiry) of the Internal Regulation – LGO 2001 (paragraph 47)</u></p> <p>Under the resolution adopted in accordance with article 6 paragraph 1 the Court of Audit has to give an opinion on an individual matter which belongs to the subject of investigation, in light of the criteria of the proper accounting, the compliance with existing legal provisions as well as the economy, efficiency and effectiveness of the management of public funds, restricted to one or more of the abovementioned criteria where appropriate, within a reasonable period of time as far as possible not exceeding six weeks after receiving the request.</p>
Internal organisation	<p>The Court of Audit is led by the President, who is appointed by the Parliament of the Land. The President represents the Court of Audit externally. The personnel is under the direction of the President who has the authority to appoint and dismiss staff.</p> <p>Audits are developed as projects in a team.</p> <p>Every process within the Court of Audit is developed according to a stipulated quality management.</p>
Staff	<p>19 employees: 17 auditors 2 administrative employees</p>
Total budget 2018	2,215,300 euros
President/Director	Edith Goldeband

## Region

Name of the region	Lower Austria
Official website	<a href="http://www.noe.gv.at">www.noe.gv.at</a>
Capital city	St. Pölten
Area of the region	19,179 km <sup>2</sup>
Population	1,679,688
Lower administrative levels	20 administrative districts and 4 cities with their own statute 573 municipalities (including towns with their own statute)
Regional budget 2018	around 9.3 billion euros
Debt	around 4.5 billion euros