

## Regional External Public Sector Audit Institution

Name of the institution	Court of Audit of Vorarlberg
Website	<a href="http://www.lrh-v.at">www.lrh-v.at</a>
Postal address	Klostergasse 20 6900 Bregenz
E-mail	<a href="mailto:postoffice@lrh-v.at">postoffice@lrh-v.at</a>
Telephone	+43(0)557453069
Position of the institution	The Court of Audit is a body of the Parliament. The Court of Audit reports directly to Parliament, and is only accountable to it. The Court of Audit is independent from the Government of the Land (article 68 of the federate state constitution).
Audit remit	<p>The Court of Audit is responsible for the audit of the management of public funds by</p> <ul style="list-style-type: none"> <li>• the Land;</li> <li>• foundations, funds and institutions which are administered by Land bodies or persons who are appointed by bodies of the Land for this purpose;</li> <li>• companies in which the Land alone or together with other legal entities subject to the audits of the Court of Audit has at least a 50 percent holding in the share capital or when effective control/a dominant position is exercised over them in financial, economic or organisational terms;</li> <li>• companies and institutions which administer Land assets in trust or where the Land is the deficiency guarantor;</li> <li>• bodies governed by public law except for municipalities in so far as Land funds are used.</li> </ul> <p>Can be subject to audit those companies or institutions, which receive support from Land funds or to which cost rates or fees are paid from Land funds for services rendered, insofar as these services are provided in the public interest for third parties and the Land has reserved the right to audit by contractual provision.</p> <p>The Court of Audit is responsible at the level of municipalities for the audit of the management of public funds by</p> <ul style="list-style-type: none"> <li>• municipalities with less than 10,000 inhabitants;</li> <li>• foundations, funds and institutions which are administered by bodies of a municipality with less</li> </ul>

	<p>than 10,000 inhabitants or persons who are appointed by such municipal bodies for this purpose;</p> <ul style="list-style-type: none"> <li>• companies which are controlled by a municipality with less than 10,000 inhabitants in a manner which is in accordance with what is specified above for companies of the Land;</li> <li>• bodies governed by public law in so far as funds of a municipality with less than 10,000 inhabitants are used.</li> </ul>
Internal organisational	The Court of Audit consists of the President/Director of the Court of Audit and the employees of the Land administration assigned to it.
Staff	President/Director and 7 employees (5 auditors, 1 assistant, and an administrative trainee)
Total budget 2017	859,000 euros
President	Brigitte Eggler-Bargehr

## **Region**

Name of the region	Vorarlberg
Official website	<a href="http://www.vorarlberg.at">www.vorarlberg.at</a>
Capital city	Bregenz
Area of the region	2,601.48 km <sup>2</sup> (including Lake Constance)
Population	392,538
Sub regional levels of administration	98 municipalities
Regional budget 2018	1.8 billion euros
Debt	110 billion euros