



## Regional External Public Sector Audit Institution

Name of the institution	Court of Audit of the Republic and Canton of Geneva
Website	<a href="http://www.cdc-ge.ch">www.cdc-ge.ch</a>
Postal address	Route de Chêne 54 1208 Genève Switzerland
E-mail	<a href="mailto:info@cdc-ge.ch">info@cdc-ge.ch</a>
Telephone	+41 22 388 77 90
Position of the institution	<p>According to Article 128 of the cantonal Constitution of 14 October 2012, the Court of Audit ensures an independent and autonomous <b>control</b> of the cantonal administration, municipalities, institutions constituted under public law and publicly funded private organisations or agencies in which public authorities have a major influence. It is also the task of the Court of Audit to <b>evaluate</b> public policies and <b>audit</b> individual and consolidated accounts of the Canton of Geneva.</p> <p>The controls/audits carried out by the Court of Audit are a matter of free choice of the Court itself. Further to the controls conducted, public reports are issued which may include recommendations. These reports are transmitted to the Council of State (executive organ), the Grand Council (legislature), as well as to the audited body.</p>
Audit remit	<p>Controls/audits and evaluations carried out by the Court of Audit focus on:</p> <ul style="list-style-type: none"> <li>a) the cantonal administration which include departments, the cantonal chancellery and its services, as well as their associated agencies or agencies under their supervision;</li> <li>b) cantonal institutions constituted under public law;</li> <li>c) subsidised bodies;</li> <li>d) public or private legal entities in which the Canton of Geneva owns a majority interest, with the exception of publicly-traded entities;</li> <li>e) the general secretariat of the Grand Council;</li> <li>f) the administration of the judiciary;</li> <li>g) local authorities, services and agencies that depend on them, as well as associations of local authorities.</li> </ul> <p>Concerning the <b>audit</b>, it is carried out in order to check:</p> <ul style="list-style-type: none"> <li>a) the regularity of accounts;</li> <li>b) the lawfulness of activities;</li> </ul>

	<p>c) the proper use of public funds in accordance with the principles of public performance as defined in the administrative and financial management act.</p> <p>The control/audit performed also includes an assessment of the quality of the management of the audited bodies and their effectiveness with regard to the objectives that the legislator assigns to them as well as the resources made available to them.</p> <p>Concerning the <b>evaluation</b>, public policies are assessed in particular in the light of :</p> <ul style="list-style-type: none"> <li>a) the relevance, effectiveness and efficiency;</li> <li>b) the principles of proportionality and subsidiarity;</li> <li>c) performance indicators of public policies.</li> </ul> <p>Concerning the <b>audit of accounts</b>, it is carried out according to current professional standards and practices issued by Swiss and international professional associations of certified accountants.</p>
Internal organisation	3 titular magistrates, 3 substitute magistrates, 1 secretary general, 1 management assistant, 9 management auditor, 6 auditors and 4 evaluators
Staff	around 20 full-time employees
Total budget 2018	around 6 million CHF
President	Stanislas Zuin (2017-2018)

## **Region**

Name of the region	Canton of Geneva
Official website	<a href="http://www.ge.ch">www.ge.ch</a>
Capital	Geneva
Area of the region	282 km <sup>2</sup>
Population	500,000 inhabitants
Lower administrative levels	Municipalities
Regional budget 2018	around 15 billion CHF