

Regional External Public Sector Audit Institution

Name of the institution	Court of Audit of Upper Austria
Website	www.lrh-ooe.at
Postal address	Promenade 31 A-4020 Linz
E-mail	post@lrh-ooe.at
Telephone	+43 (0) 732/7720-14091
Position of the institution	The Court of Audit is a body of the Parliament and as such it was established to perform the audit of the management of public funds of the Land, the municipalities and other legal entities. It is independent in the performance of its tasks and in particular, it is not bound by any instruction of the regional government or the head of government (article 1, paragraph 1 of the 2013 Law of the Court of Audit of Upper Austria).
Audit remit	<p>The Court of Audit performs its audit tasks with complete independence and without instruction. It has along with the other tasks included in the Law of the Court of Audit the following duties (article 2 paragraph 1 of the 2013 Law of the Court of Audit):</p> <p>The audit</p> <ul style="list-style-type: none"> • of the management of public funds by the Land, • of its foundations, funds, institutions and other agencies, • of companies with a share of at least 50 per cent held by the Land, • of the use of subsidies granted by the Land, and • municipalities with fewer than 10,000 inhabitants as well as • of companies with a share of at least 50 per cent held by municipalities. <p>In the context of special assignments</p> <ul style="list-style-type: none"> • the Court draws up expert opinions on municipalities and associations of municipalities, • assesses the financial impact of the region's laws,

	<ul style="list-style-type: none"> • supports the taking of evidence and the investigations of committees of inquiry • contributes to the EU financial control and • audits municipalities with more than 10,000 inhabitants upon specific request.
Internal organisation	The President/Director of the Court of Audit, the auditors and the other employees constitute as a whole the members of the Court of Audit (article 10 paragraph 1 of the 2013 Law of the Court of Audit).
Staff	President/Director and 24 members
Total budget 2017	The annual budget of the Court of Audit is around 2.8 million euros.
President/Director	Friedrich Pammer

Region

Name of the region	Upper Austria
Official website	www.land-oberoesterreich.gv.at
Capital city	Linz
Area of the region	11,980 km ²
Population	1,453,948 inhabitants
Lower administrative levels	Municipalities (442)
Regional budget 2017	around 5 billion euros
Debt	around 3 billion euros