

Regional External Public Sector Audit Institution



Name of the institution	Court of Audit of the Federate State of Salzburg
Website	www.lrh-salzburg.at
Postal address	Nonnbergstiege 2 5020 Salzburg
E-Mail	landesrechnungshof@salzburg.gv.at
Telephone	+43/662/8042-3509
Position of the institution	The Court of Audit is a body of the Parliament of the Federate State of Salzburg. It is responsible for the audit of the management of public funds of the Land, the municipalities and other legal entities. The Court of Audit is independent in the performance of its tasks and in particular, it is not bound by any instructions of the regional government or the head of government.
Audit remit	<p>According to article 6 paragraph 1 of the 1993 Law of the Court of Audit, the Court has the following duties:</p> <ul style="list-style-type: none"> a) Audit of the management of public funds by the Land; b) Audit of the management of public monies by funds, foundations, institutions and other agencies which are administered by Land bodies or persons (partnerships or associations) who are appointed by bodies of the Land for this purpose; c) Audit of 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 25 % of the nominal capital, the capital stock or the equity capital or which the Land operates alone or together with these legal entities. The effective control or dominant position exercised over companies through other financial, economic or organisational measures is considered equivalent to the abovementioned shareholding. The competence of the Court of Audit extends also to all subsidiaries where the abovementioned conditions apply; d) Audit of the management of public funds by companies and other institutions which administer Land assets in trust or where the Land is the deficiency guarantor;

	<p>e) Audit of the management of public funds by bodies governed by public law in so far as Land funds are used;</p> <p>f) Audit of the proper use and effectiveness of financial support granted by the Land;</p> <p>g) Audit of the management of public funds by municipalities with less than 10.000 inhabitants;</p> <p>h) Audit of the management of public funds by funds, foundations and institutions which are administered by municipalities referred to under g) or persons (partnerships or associations) who are appointed by bodies of these municipalities for this purpose;</p> <p>i) Audit of the management of public funds by companies in which a municipality referred to under g) 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 or which the municipality operates alone or together with these legal entities. The effective control or dominant position exercised over companies through other financial, economic or organisational measures is considered equivalent to the abovementioned shareholding. The competence of the Court of Audit extends also to all subsidiaries where the abovementioned conditions apply;</p> <p>j) Audit of the management of public funds by bodies governed by public law in so far as funds of municipalities referred to under g) are used;</p> <p>k) Audit assignments (article 8 paragraph 4) within the framework of the audit the supervisory authority is required to conduct on the management of public funds performed by municipalities and associations of municipalities, including those companies and institutions, which a municipality or an association of municipalities operates as defined under c) or where a municipality or an association of municipalities owns at least 50 % of the nominal capital, the capital stock or the equity capital;</p> <p>l) Audit assignments (article 8 paragraph 5) within the framework of the audit the supervisory authority is required to conduct on the management of public funds performed by tourism associations (article 55 paragraph 1 and 3 of the Law on Tourism) and the spa activity funds (article 20 paragraph 2 of the Law on Thermal Springs and Health Resorts) under public authority of the Land Salzburg;</p>
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	m) Audit assignments (article 8 paragraph 5) within the framework of the audit the supervisory authority is required to conduct on the management of non-profit building associations (article 29 paragraph 1 and 2 of the Law on Limited Profit Housing).
Internal organisation	line-and-staff organisation; monocratic
Staff	14 full time equivalents
Total budget 2017	Necessary funding is provided
President/Director	Ludwig F. Hillinger

Region

Name of the region	Federate State/Land Salzburg
Official website	www.lrh-salzburg.at
Capital city	Salzburg
Area of the region	7,156 km ²
Population	552,614 inhabitants
Lower administrative levels	Municipalities (119)
Regional budget 2017	approx. 3 billion euros
Public debt (end of 2017)	approx. 1,7 billion euros