



EUROPEAN
ORGANIZATION
OF REGIONAL
AUDIT INSTITUTIONS

EURORAI SEMINAR

Toulouse, 24 October 2003

**Communicating and reporting the audit:
A comparative approach of practices in four countries –
France, Germany, Spain and the United Kingdom**

**Working papers for the second session
“The different types of annual reports produced
by regional audit institutions and their public impact”**

Court of Audit of Baden-Wurttemberg:

- Memorandum in Baden-Wurttemberg: Note on the most significant proceedings

Speaker:

Martin FRANK, President of the Court of Audit of Baden-Wurttemberg

