

Denial of audit rights concerning hospital funding

Court of Auditors of Saxony-Anhalt



Outline

1. Facts about Saxony-Anhalt
2. Hospital funding system
3. Lawsuit on audit rights
4. Current audit
5. Conclusion



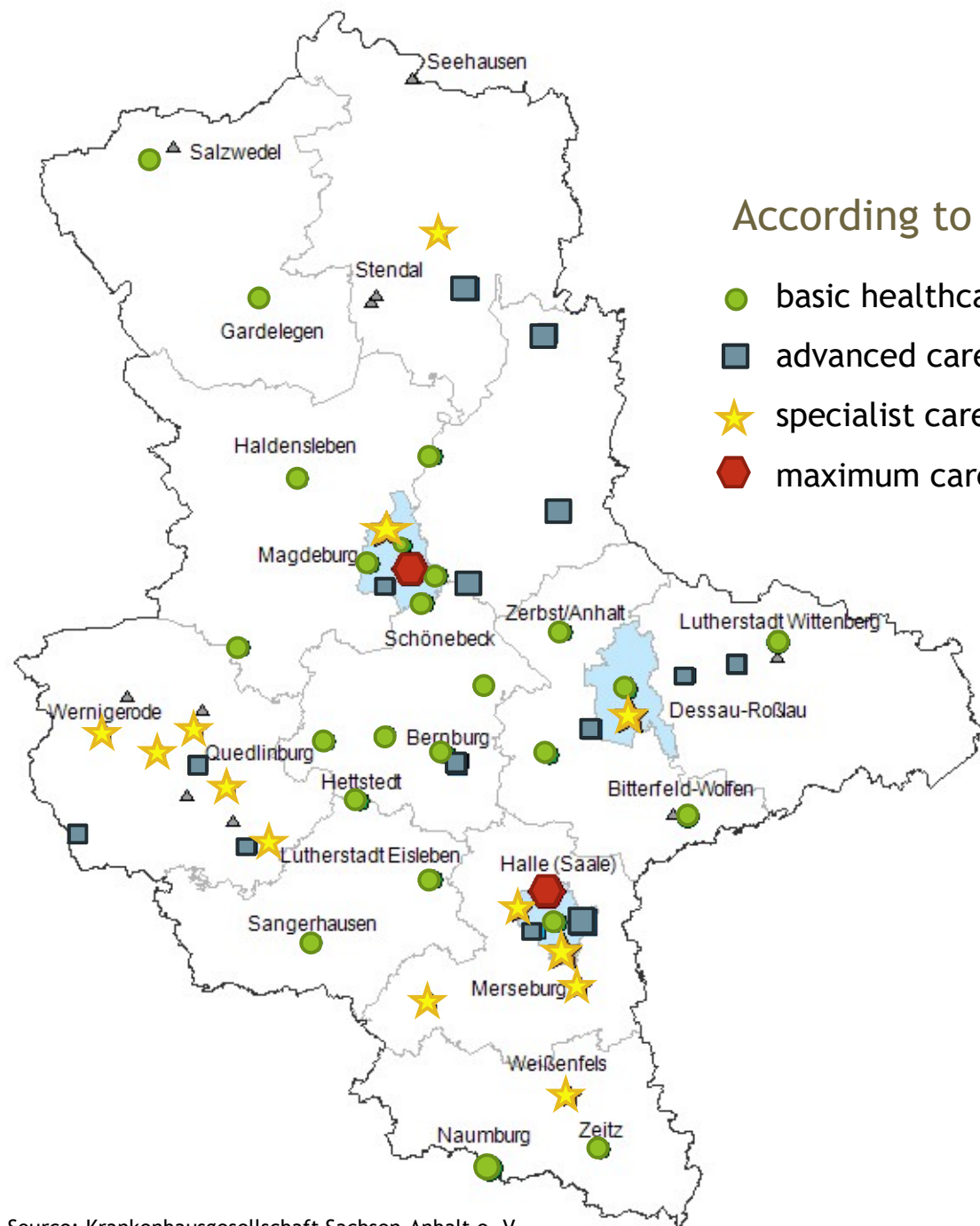
1. Facts about Saxony-Anhalt



Facts about Saxony-Anhalt

- ▶ Size: approx. 20,450 km²
- ▶ Capital of the federal state: Magdeburg
- ▶ Inhabitants: approx. 2.2 million
- ▶ 80% population in the rural area
- ▶ 3 cities constituting a district in their own rights and 11 rural districts
- ▶ 45 hospitals





According to levels of care:

- basic healthcare (19)
- advanced care (9)
- ★ specialist care (15)
- ⬡ maximum care (2)

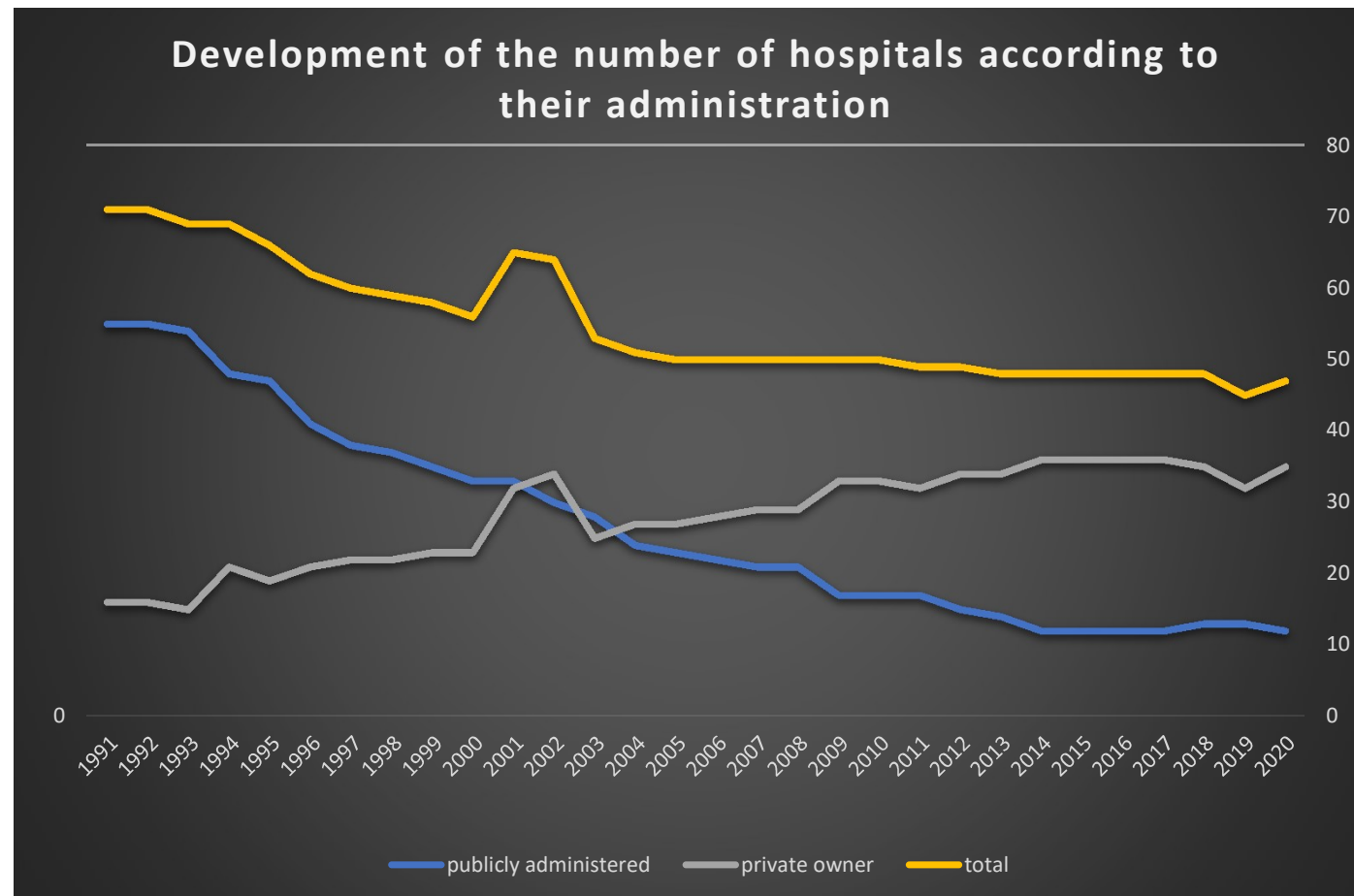
Source: Krankenhausgesellschaft Sachsen-Anhalt e. V.



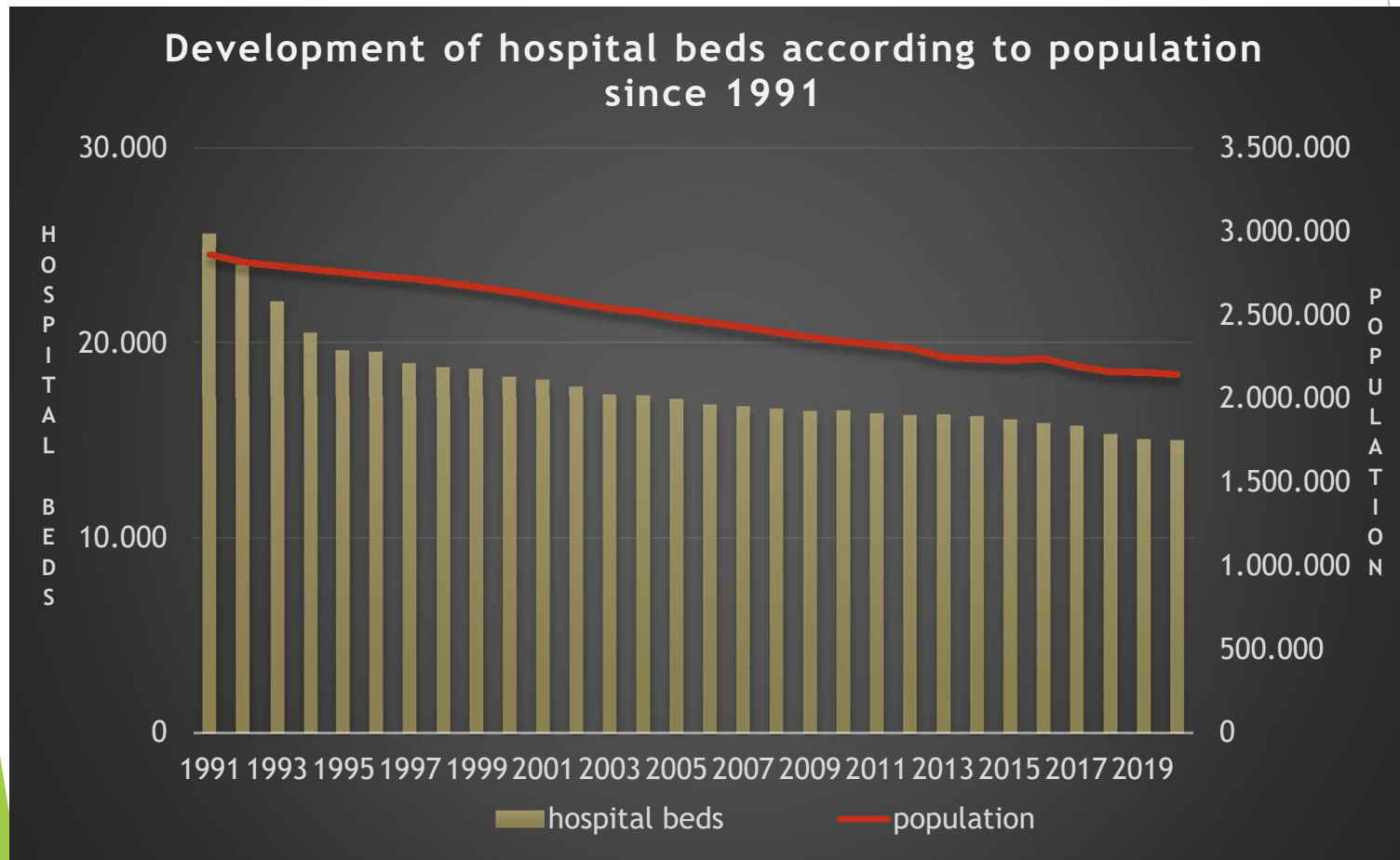
SACHSEN-ANHALT

Wir prüfen und beraten!

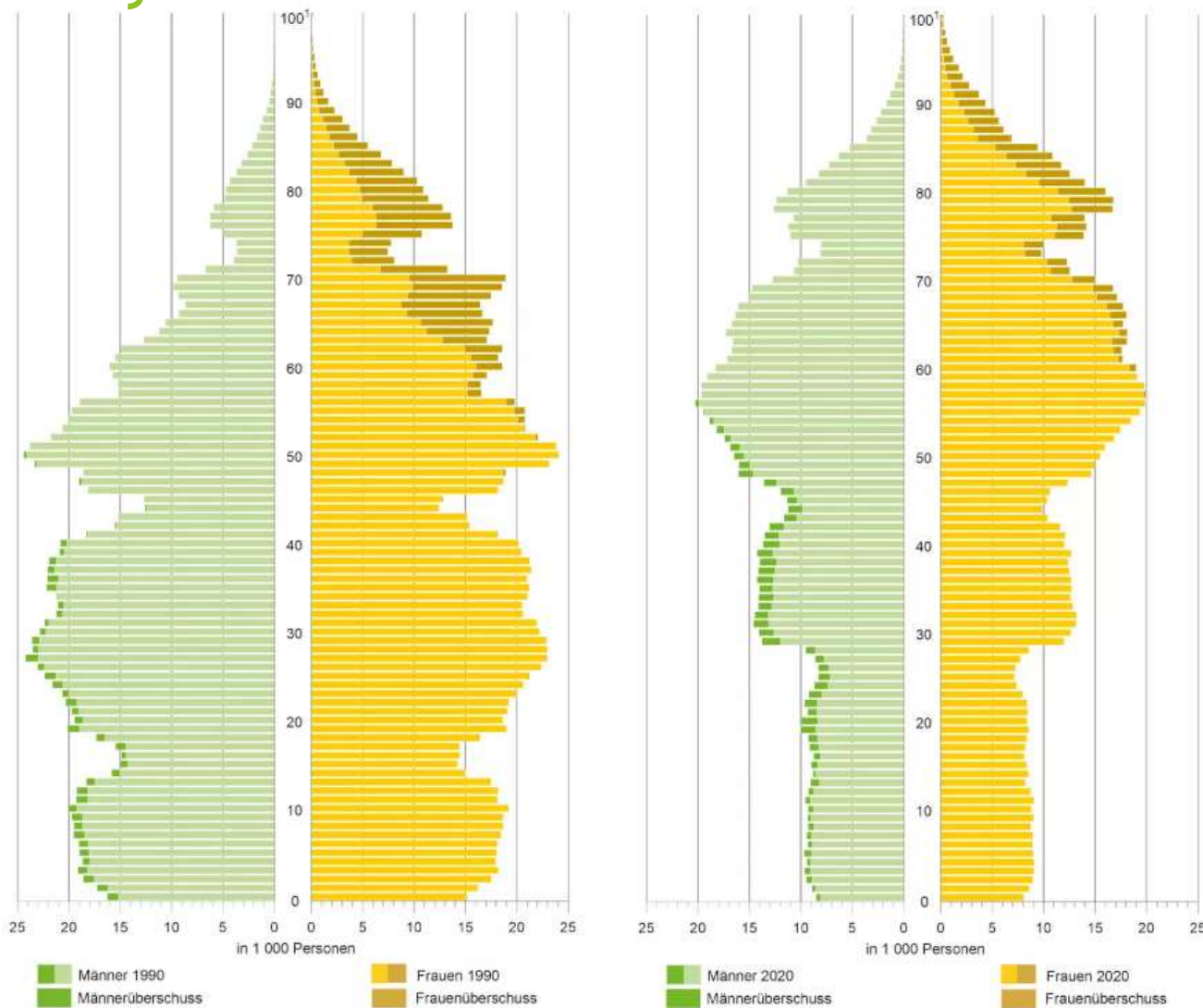
Hospitals in Saxony-Anhalt



Hospitals in Saxony-Anhalt



Population numbers 1990/2020 in Saxony-Anhalt



Source: StaLA (<https://statistik.sachsen-anhalt.de/?id=54180>)



2. Hospital funding system



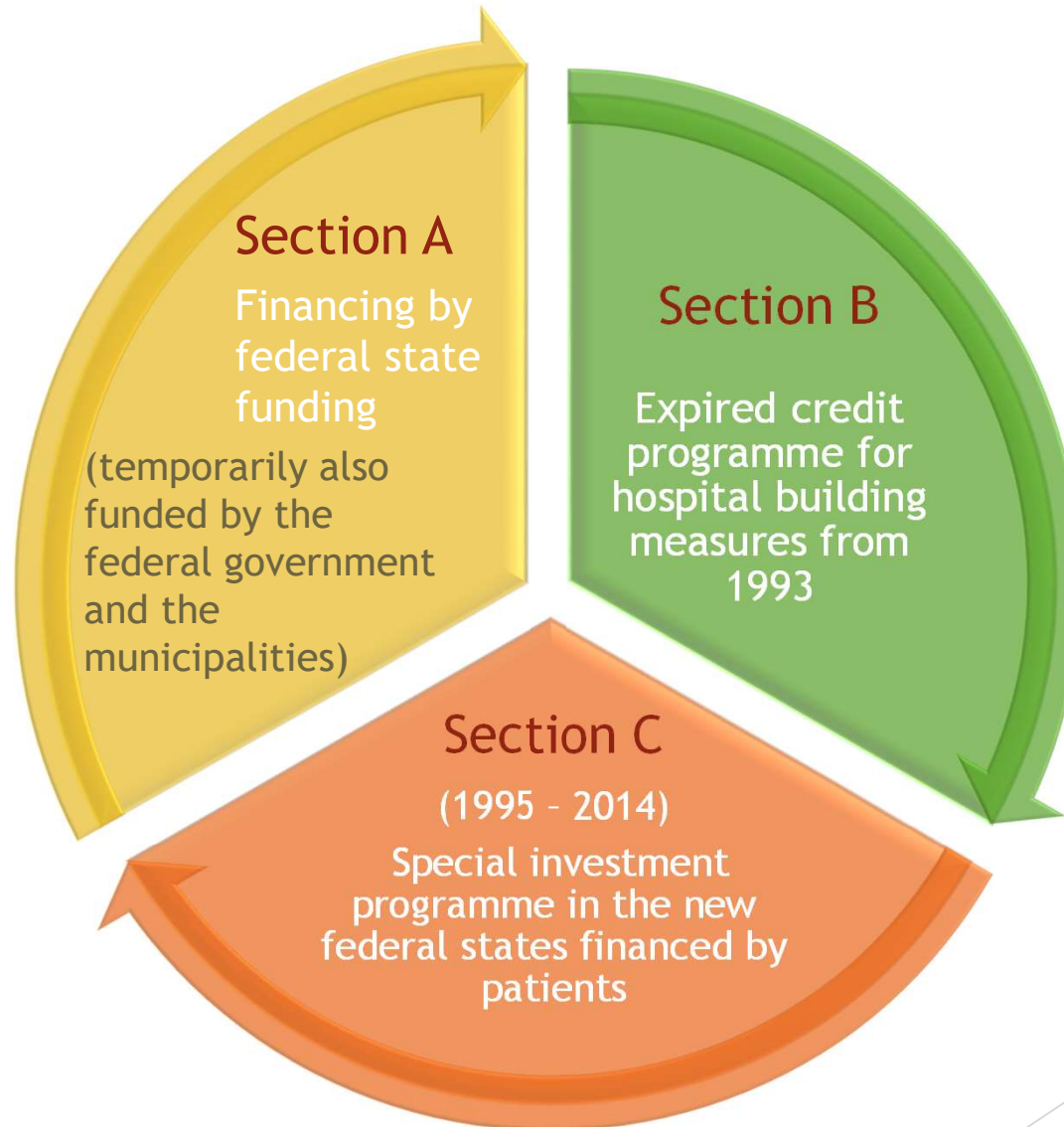
Dual funding system

according to the Federal Hospital Funding Law:

- ▶ The health insurance funds/private health insurances bear the operational costs
- ▶ The federal states pay the investment costs

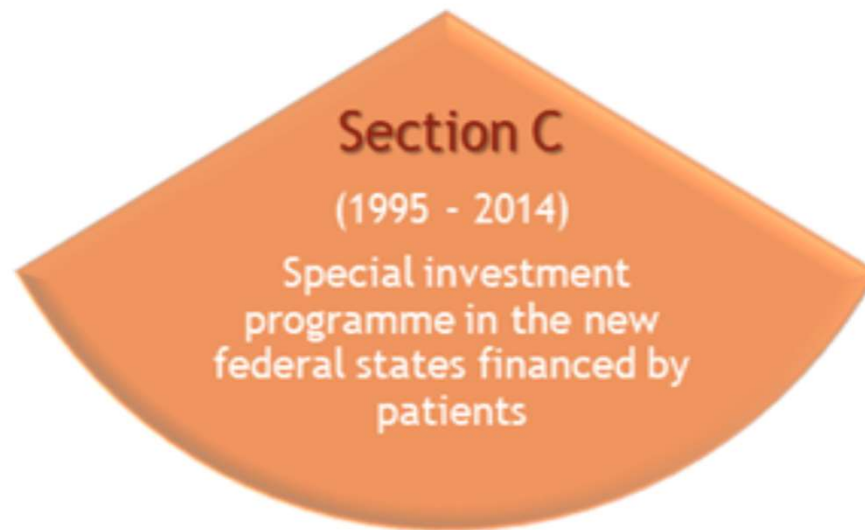


Investment funding in Saxony-Anhalt



Funding from Section C

- ▶ Contribution of patients to hospital funding with 5.62 € per calculation day
- ▶ Total volume in Saxony-Anhalt over the statutory period: approx. 550 million € (as of 2021)



Special system of Saxony-Anhalt

- ▶ Patient contributions are going to a special account outside of the state budget
- ▶ 1995 Formation of a Joint Commission which decides on the use of funds



Funded building projects from Section C

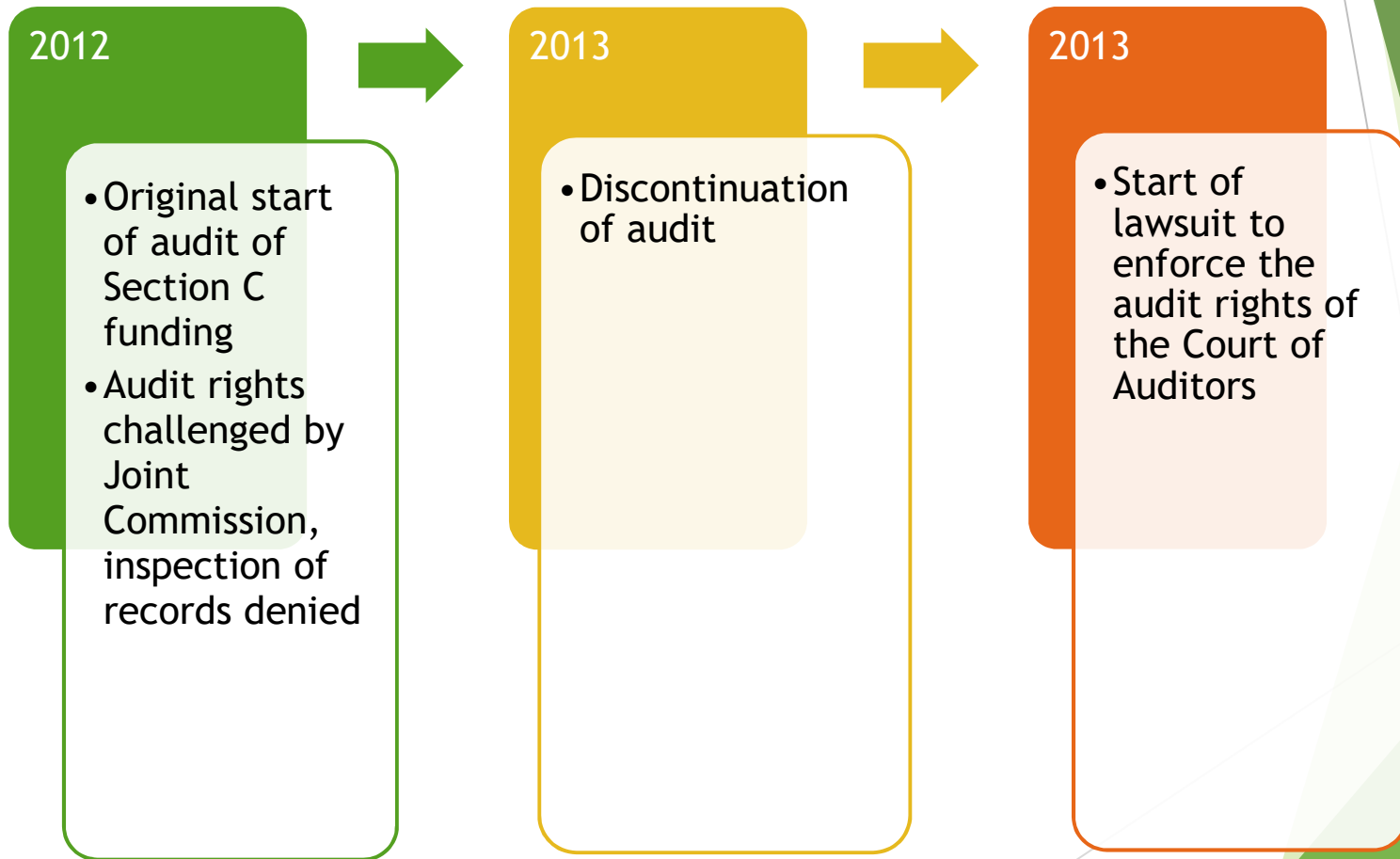
- ▶ 177 building projects since 1995
- ▶ Measures (with a total amount of approx. 40 million €) are still under way
- ▶ Remaining total: approx. 12 million €



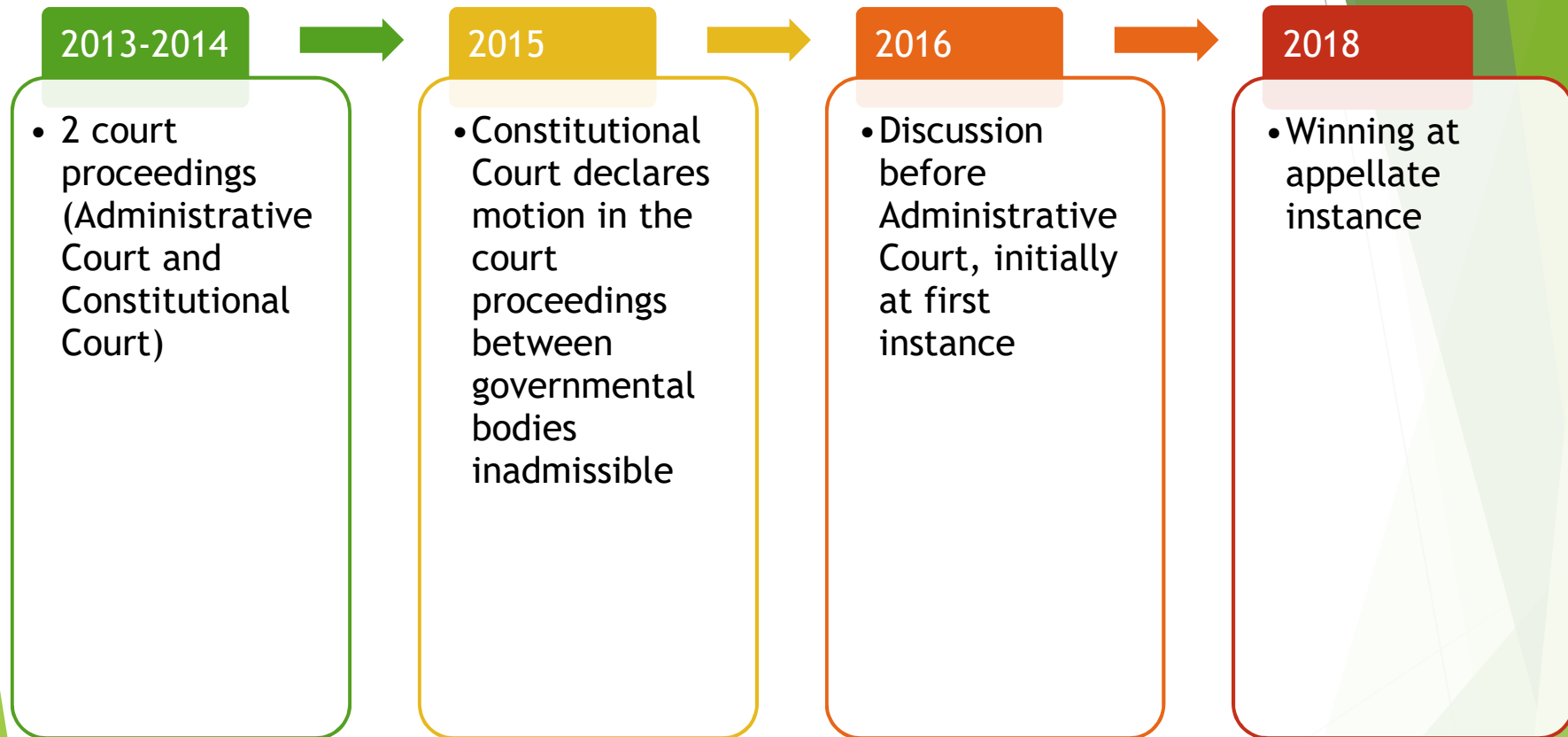
3. Lawsuit on audit rights



Audit of hospital investments by the Court of Auditors in 2012



Lawsuit audit rights



Judgement of the Higher Administrative Court of 20/11/2018

Essential findings:

1.

Investment funds from patient contributions are part of the public investment incentive pursuant to the KHG and belong to the economic management of the federal state!

2.

Without inspecting the records concerning the use of investment grants, the Court of Auditors cannot fulfil their statutory duty to audit the whole public hospital funding.



Judgement of the Higher Administrative Court of 20/11/2018

Essential findings:

3.

That the Joint Commission takes the decisions on the use of the funds, does not change the fact that they belong to the federal state's assets.

4.

The fact that patient contributions are also collected and spent outside the state budget, does not contradict their qualification as public funds.



Press headlines at that time:

Rechnungshof verklagt erstmals Landesregierung Streit um Prüfung der Klinikinvestitionen

MAGDEBURG/DPA - Der Landesrechnungshof verklagt die Landesregierung auf Zahlung von 5.62 Euro je Be-

Sozialministerium verweigert Einblick in Unterlagen Verfassungsgericht entscheidet über Klage des Rechnungshofs

DESSAU-ROSSLAU • Ist der Blick in die Unterlagen, der das Sozialministerium verweigert, verfassungswidrig? Das Verfassungsgericht in Karlsruhe entscheidet über die Klage des Rechnungshofs. Aber...

Rechtsstreit geht in nächste Runde Rechnungshof will Kliniken prüfen.

VON HENDRIK KRANERT-RYDZY

Rechtslage unklar gewesen, denn sei man zweifelsfrei...

Prüfer klagen erfolgreich gegen Land

KRANKENHAUS

Ministerium muss geheime Finanzakten freigeben.

VON JAN SCHUMANN

MAGDEBURG/MZ - Geht es nach

Krankenhäuser flossen - und ob das Geld wirtschaftlich und nachvollziehbar eingesetzt wurde. Die Beiträge zahlen Patienten bei Krankenhausaufenthalten automatisch, insgesamt geht es laut Gerichtsurteil um 550 Millionen Euro zwischen 1995 und 2014.

2016 folgte die Niederlage der Finanzprüfer vor dem Verwaltungsgericht, das dem Sozialministerium Recht gab. Doch diese Entscheidung revidierte nun das übergeordnete Obergericht in seinem Urteil vom Dienstag: Das Ministerium müsse...



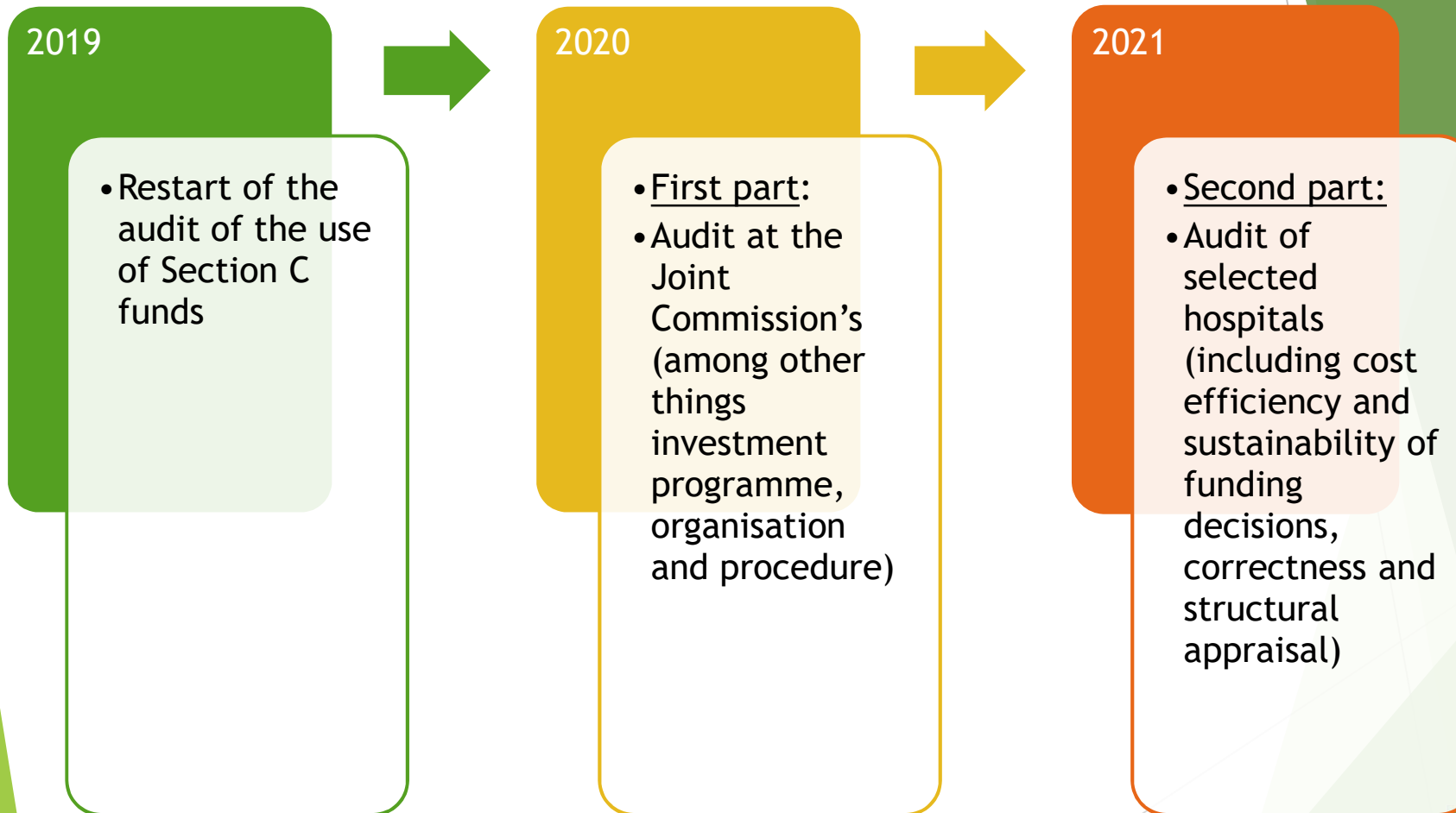
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4. Current audit



Ongoing audit part 1 and 2



Current audit

- ▶ Plan: Audit of construction measures at 6 hospitals
- ▶ 3 hospital owners refuse access to their records at first
- ▶ Court of Auditors reacts: audit instruction as administrative act

Result:

- ▶ 1 private hospital owner allows for the audit after all



Current audit

- ▶ Inspection of measures at 4 private hospitals
(two hospitals providing specialist care, two hospitals providing basic health care)
- ▶ 2 municipal entities filed suit against the audit instruction



5. Conclusion



Prospect

- ▶ Again delays in the audit process
- ▶ Cause of action for the Court of Auditors incomprehensible
- ▶ Judgement from 2018 is unmistakable
- ▶ Without audit, objective statements concerning the economic situation are still not possible

Therefore, we will exhaust all legal options!



Press headlines today:

Volksstimme: 30 Millionen Euro fehlen: Was haben drei Krankenhausträger in Sachsen-Anhalt zu verbergen?

Drei Krankenhausträger in Sachsen-Anhalt wollen offenbar eine Prüfung ihrer Finanzen verhindern und klagen dagegen. Es steht die Frage im Raum, wofür hohe Summen an Landesgeldern geflossen sind.

Aktualisiert: 13.07.2022, 19:13

MDR: Streit geht vor Gericht Rechnungshof ringt mit Krankenhäusern um Prüfung von Millionen-Investitionen

Stand: 13. Juli 2022, 20:29 Uhr



Any more questions?

Thank you for your
attention!

