



Hessian Court
of Audit

Independent financial
auditing in Hesse

**AUDITING
ADVISING
INFORMING**

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STATE COMMISSIONER FOR ECONOMIC EFFICIENCY IN STATE ADMINISTRATION

In accordance with corresponding federal practice, the President of the Hessian Court of Audit is also the appointed State Commissioner for economic efficiency in government administration.

As such, he endeavours by means of recommendations, reports and position papers to ensure the economic efficiency of State functions and organisations.

Among other tasks, this includes providing operational consultation for local authorities not under State protection. Possibilities for improvement are worked out in dialogue with representatives of local authorities. The goal of this free service is to support local authorities with a budgetary deficit to achieve a balanced budget, thereby ensuring them lasting financial freedom of action.

CHAIRMAN OF THE STATE BUDGETARY CONTROL COMMITTEE

In addition, the President of the Hessian Court of Audit also officiates as Chairman of the State Budgetary Control Committee. This control committee provides the State Parliament with an annual Report detailing the trends pertaining to and management of State debt.

SUPRA-LOCAL AUDITOR OF MUNICIPAL CORPORATIONS

The Supra-Local Auditor of Municipal Corporations is an independent State Authority which is organisationally attached to the Hessian Court of Audit. The directorship thereof is assigned by law to the President of the Hessian Court of Audit.

The Supra-Local Auditor of Municipal Corporations audits municipal Corporations, towns, Municipalities, Districts and Associations. The audits are usually comparative, thereby yielding a wide spectrum of knowledge and experience with regard to municipal practice.

The comparative audits provide information as to the factors leading to successful municipal management and likewise reveal the weaknesses. Furthermore, they point to improvement possibilities and savings potential.

With recommendations and advisory input the Supra-Local Auditor of Municipal Corporations supports municipal decision-makers without being a legal or professional supervisory body.

FURTHER INFORMATION

Current findings and further information about the Hessian Court of Audit can be found on our Homepage:

rechnungshof.hessen.de

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IN BRIEF

The Hessian Court of Audit is an independent part of State financial auditing. It is subordinate only to the law and therefore free from all political directives.

Its primary function is to audit the State budgetary and financial administration. In practice, this involves the close monitoring of State finances to ensure the solicitous and correct use of tax revenue. In this sense the Hessian Court of Audit acts in the interests of the taxpayer. In addition, it acts increasingly as the forward-looking financial advisor to the State Parliament and Administration. The Hessian Court of Audit has its seat in Darmstadt and an associated Audit Court in Kassel.



Dr. Walter Wallmann
PRESIDENT OF THE HESSIAN
COURT OF AUDIT

COLLEGE

The President, the Vice-President and the Heads of Department form the College of the State Court of Audit. The College, under the chairmanship of the President, decides on all matters of fundamental significance.

The President and Vice-President are elected by the State Parliament upon recommendation of the State Government for a period of 12 years. The members of the College possess judicial autonomy, which means that they are State Officers, subordinate only to the Law.

THE ROLE OF THE STATE COURT OF AUDIT AUDITING - ADVISING - INFORMING

The Hessian Court of Audit audits

- Administrations, national companies, separate property funds as well as State participation in private companies, such as Fraport AG, Messe Frankfurt GmbH.
- Public law entities, institutions and foundations and other such companies operated directly by the State.
- Posts outside the State Administration which receive State funding (especially subsidies) or manage State funds.

The State Court of Audit advises

- Parliament
- The State Administration

The State Court of Audit informs

- Parliament
- The public



THE STATE COURT OF AUDIT DETERMINES WHAT TO AUDIT

The State Court of Audit decides the scope and timing of its audits independently. The members of the College specify the current audit focus and issues in their annual work schedule.

The goal is to achieve a sound and accurate overview of State budgetary and financial administration and to avoid audit-free zones with regard to State finances. The auditors have free access to all official files, documents and data on site.

THE AUDIT CRITERIA ARE

- LEGALITY
- CONFORMITY AND CORRECTNESS
- ECONOMY

THE COURT OF AUDIT RESPECTS POLITICAL DECISIONS

Political decisions are not subjected to audit by the State Court of Audit. However, it examines the necessity for such decisions as well as their effects on State budgetary and financial management. The results of the audits undertaken by the Court of Audit are thus an aid in political decision-making.