



Rechnungshof
Österreich



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Austrian Court of Audit (ACA) – Recent Developments in Anti-Corruption

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Context - Scope

more than 5,700 legal entities are subject to the ACA's audits



Federation/provinces/
municipalities



Foundations/
funds



Social insurance
providers



Hospitals

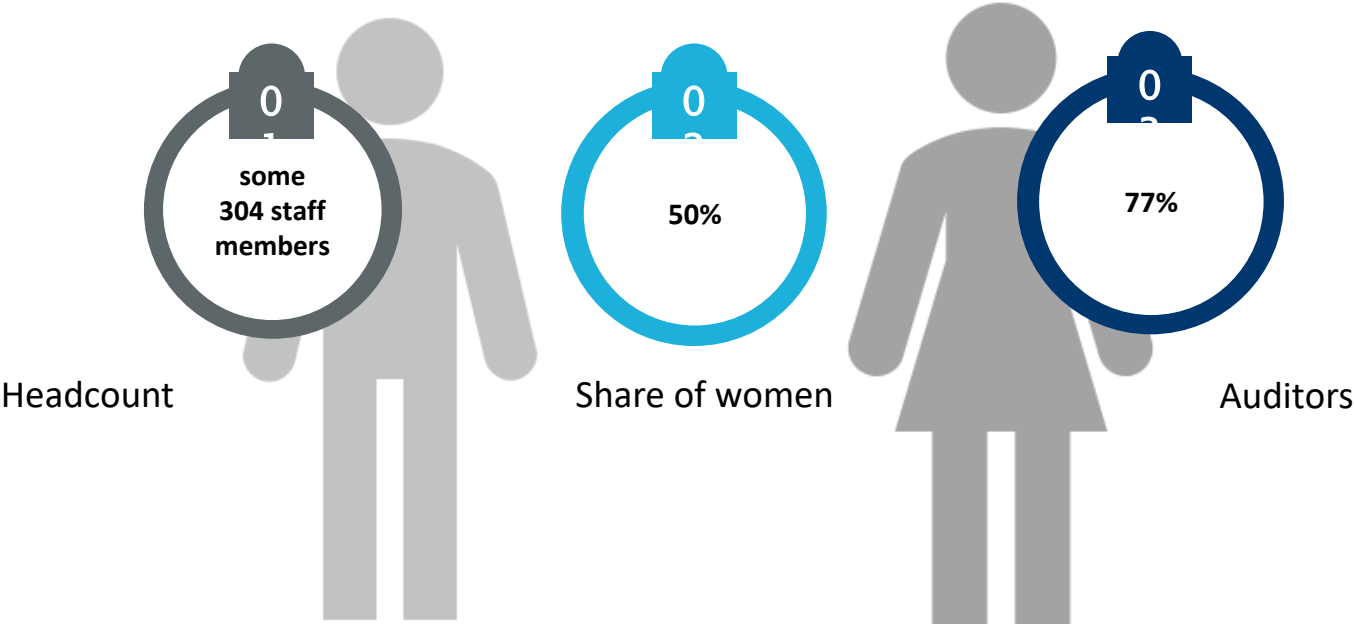


State-owned
enterprises



Chambers

Context - Numbers



Context - Audit Criteria

Compliance

Economy

Efficiency

Effectiveness

Usefulness

Anti-Corruption Framework

- 2016: Guidelines on Auditing Corruption-Prevention Systems and Internal Control Systems
- 2018: Audit Unit „Compliance and Anti-Corruption“
- 2023: Audit Department „(Political) Parties and Compliance“
- since then:
 - 1/3 to 1/2 of all audits cover compliance and anti-corruption (e.g. in HR, IT-procurement, forest administration)
 - Several audits with focus on (special) anti-corruption areas (e.g. prevention systems in ministries / cities, lobbying, sponsoring and benefits, disciplinary proceedings)

Recent Audits

- Appointment of supervisory board members in state-owned companies
 - Ministry of Finance, Ministry of Economic Affairs, Ministry for Climate Action (166 appointments in 20 companies)
 - lack of objective, transparent and documented procedures (based on competencies and qualification)
 - negligent handling of potential conflicts of interests (e.g. owner administration/supervision)
- Corruption prevention in real estate transaction
 - Federal Railways (540 properties for 355 Mio. EUR), Postal Services (46 properties for 52 Mio. EUR)
 - considerable differences between direct sales and sales that were preceded by public searches for interested parties (average: prices 64% higher)
 - deficits in sales procedures (e.g. bidding procedures not defined, direct sales of luxury apartments, lacking knowledge about buyers' beneficial ownership)

Ongoing Activities

- Audit on „Transparency in newspaper advertisements“
 - Federal Chancellery, Ministry of Finance, Ministry for Climate Action, City of Vienna
 - Following media coverage and parliamentary enquiries („Positive media coverage for newspaper advertisement“)
 - Strategy, staff, organisation, planning and booking of campaigns
- Audit on „Additional and secondary activities“
 - Ministry for Civil Service, Ministry of Finance, Ministry for Climate Action, Upper Austria, Burgenland
 - Handling and remuneration of additional activities (for the same employer) and secondary activities (for another employer or self-employed)
- International Activities
 - Group of States Against Corruption (GRECO - „Preventing corruption and promoting integrity in central governments“)
 - Guideline on „Auditing Anti-Corruption Risk Management“

General Conclusions

What it needs:

- Clear rules and standards of conduct on all levels (including sanctions in case of breach)
- Compliance is a managerial function („tone from the top“)
- Effective internal control systems
- Effective internal audit (incl. Independency and sufficient staffing)
- Effective supervisory functions in state-owned enterprises
- Transparency



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Thank you for your attention

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