



Rechnungshof
Österreich

Unabhängig und objektiv für Sie.

Annual Report 2025

of the Austrian Court of Audit

WE AUDIT, INDEPENDENTLY AND OBJECTIVELY. AT YOUR SERVICE.

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PRELIMINARY REMARKS

On 30 January 2026 the Austrian Court of Audit submitted its 2025 Annual Report:

pursuant to Article 126d para. 1 Federal Constitutional Law to the National Council (volume Federation 2026/4)

III–276 of the enclosures to the Stenographic Minutes of the National Council XXVII GP

pursuant to Article 127 para. 6 in conjunction with Article 127 para. 8 Federal Constitutional Law to the

Burgenland Parliament (volume Burgenland 2026/1)

Carinthian Parliament (volume Carinthia 2026/1)

Lower Austrian Parliament (volume Lower Austria 2026/1)

Salzburg Parliament (volume Salzburg 2026/1)

Styrian Parliament (volume Styria 2026/2)

Tyrolean Parliament (volume Tyrol 2026/1)

Upper Austrian Parliament (volume Upper Austria 2026/2)

Vienna Municipal Council (volume Vienna 2026/2)

Vorarlberg Parliament (volume Vorarlberg 2026/1)

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Annual Report 2025

of the Austrian Court of Audit

Dear readers!

In its Annual Report, the Austrian Court of Audit (ACA) takes stock of its activities. 2025 was once again an intense year for the ACA. Our aim was to bolster diligent public financial management through relevant audits and reports and to repeatedly highlight the need for structural reforms on the basis of audit results.

In times of difficult global conditions, it is even more important for the state to demonstrate its capacity to act and compete across all its levels. No level of government, self-governing bodies included, can exempt itself from this. This holds particularly true with regard to the urgently needed consolidation of the national budget; however, all areas of responsibility – whether of social, economic, security-related or ecological nature – must be made future-proof. At any rate, in order to tackle the problems of our time head-on, we have to promote a positive attitude towards the future, as confidence in the future is the basis for shared success. It is only through changes that new perspectives, currently invisible to us, can be perceived. However, embracing change requires courage and creativity. The question is: what do we need to do in order to maintain a high quality of life into the future? Which new opportunities are opening up to us? How do we confront new threats without being driven solely by fear? It is important to look ahead and develop compelling guidelines for our shared future. Longing for something that no longer is, or never was, certainly does not help to resolve the issues of our time.

In total, the ACA published 63 reports in 2025. These reports cover all areas of life, and each of them contains future-oriented recommendations addressed to the various audited entities. It is essential that I further emphasize the effectiveness of our recommendations. I would therefore like to invite all representative bodies – the National Council, the provincial parliaments, the municipal councils and



the decision-making bodies of the chambers as well as those of the social insurance providers – to more closely assess the matter of the substantive implementation of these recommendations. Only with their support will it be possible to earnestly advance reforms in Austria.

In 2025, we also completed and published 16 audits related to the Political Parties Act (Parteiengesetz), i.e. on the statements of accounts and election campaign reports of the political parties. For the third consecutive year, the ACA has been entrusted with the task of conducting the annual audit of the OSCE's financial statements. In doing so, the ACA provides input to the Austrian office of the OSCE and supports its capacity to act as an international organization. After all, the ACA, as the head office of INTOSAI, is a Supreme Audit Institution (SAI) with extensive international networks. In October 2025, INCOSAI XXV, INTOSAI's triennial congress, took place in Egypt and was attended by approximately 700 participants.

Lastly, the ACA itself underwent a peer review conducted by the German Bundesrechnungshof (SAI Germany) and the National Audit Office of the United Kingdom (SAI UK) in 2025. We wanted to learn from internationally renowned peers whether our audit process meets all international standards and whether, from their perspective, there is any potential for innovating our audit activities. I am delighted to share that our peers' audit opinion, which we received on 12 December 2025, was excellent and that the ACA was judged to be a strong audit institution, which fulfils its mandate comprehensively, professionally and objectively and is constantly striving to pursue innovative enhancements. In line with the recommendations, I have set for myself the objective of testing out new, modern audit methods at the ACA over the next few years, using "innovation labs". After all, also auditing needs to be continuously improved.

And on that note, I hope you find the following text insightful and would like to thank everyone for the unwaveringly good cooperation.

Margit Kraker
President of the ACA

The ACA
was reviewed

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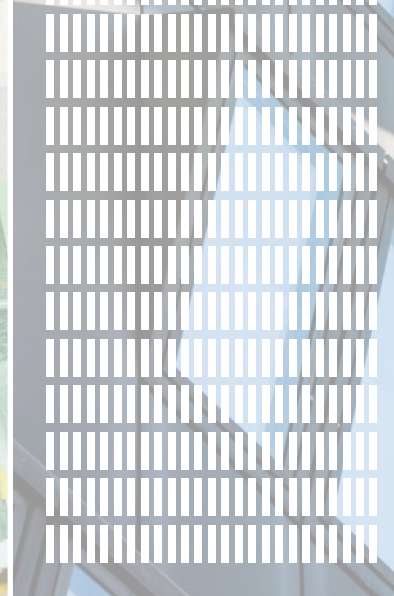
The ACA
sets priorities



The ACA
audits and provides advice



The ACA
makes an impact

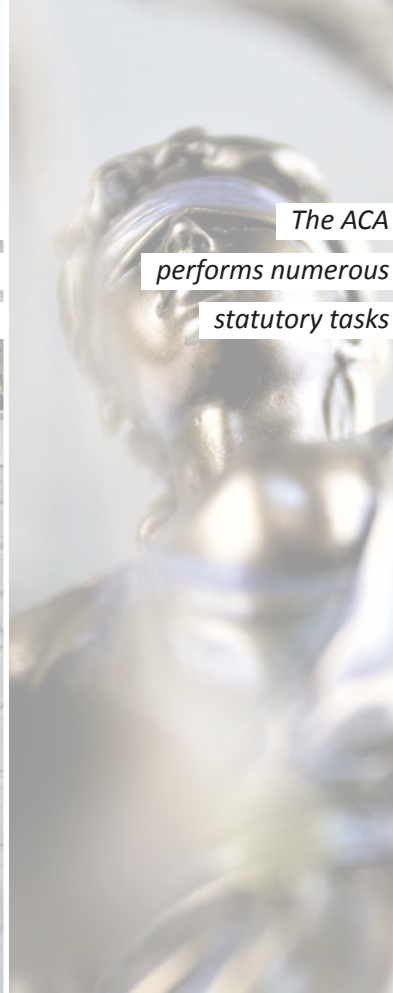


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*The ACA
consults on draft
legislation*



*The ACA
performs numerous
statutory tasks*



*The ACA
sets international priorities*



*Inside
the ACA*

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https://www.rechnungshof.gv.at/rh/home/wirksam/wirksam/Nachfrageverfahren_und_Follow-up-Ueberpruefungen.html

The ACA at a glance:

R H Rechnungshof

In addition to its core functions – auditing and providing advice – the ACA has numerous other tasks.



Independently and objectively. At your service.

What are the ACA's competences?

It is competent to audit around **5,800 legal entities:**

- public entities, institutions, foundations, funds at the federal, provincial and municipal level,
- companies with a public share of at least 50% as well as
- social insurance providers and chambers.

These audits are performed by **307 staff members.**

What impact do its recommendations have?

88.4%

degree of impact
follow-up enquiries

88.4%

degree of impact
follow-up audits

What does the ACA want to achieve?

- Expediting diligent public (financial) management
- Identifying the need for structural reforms
- Increasing control of good governance
- Strengthening (inter)national public auditing
- Promoting societal equality

What does the ACA offer?

5 special audits published

63 reports submitted to representative bodies in 2025

16 published outcomes of the ACA's audits of statements of accounts and election campaign reports submitted by political parties

16 Federal Financial Statements

173 financial debt instruments countersigned

Income Survey

7 follow-up audits published

90 ongoing audits

108 donations to political parties published in accordance with the Political Parties Act

THE ACA'S ACTIVITIES



AUDITS

- Conducting audits
- Submission of reports to general representative bodies
- Discussion of reports in committees and plenary sessions



FEDERAL FINANCIAL STATEMENTS

- Audit of the Federal Financial Statements
- Preparation and submission of the Report on the Federal Financial Statements
- Countersignature of financial debts
- Participation in budget execution at the federal level (budget overruns)



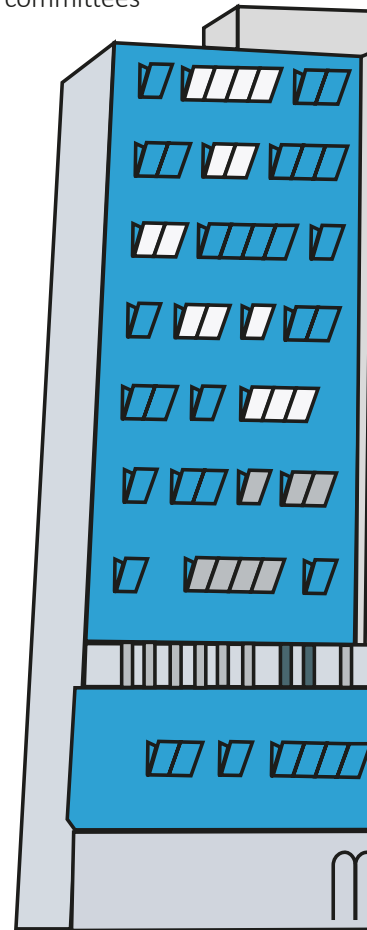
INCOME REPORTS

- Preparation of the General Income Report (every other year)
- Conducting the income survey – income in federal public-sector companies (every other year)



OTHER STATUTORY TASKS

- Recording of legal entities that are subject to the ACA's audits pursuant to the Media Transparency Act
- Promulgation of the adjustment factor for politicians' emoluments pursuant to the Act on the Limitation of Emoluments
- Performance of the duties of the internal (reporting) office pursuant to the Whistle-Blower Protection Act



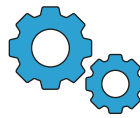


COMMENTS ON DRAFT LAWS AND ORDINANCES



POLITICAL PARTIES AND ELECTIONS

- Tasks pursuant to the Political Parties Act (statements of accounts, election campaign reports, donation reports etc.)
- Tasks pursuant to section 24a of the Act on the Election of the Federal President
- Disclosures pursuant to section 3a of the Incompatibility and Transparency Act



ANNUAL REPORT



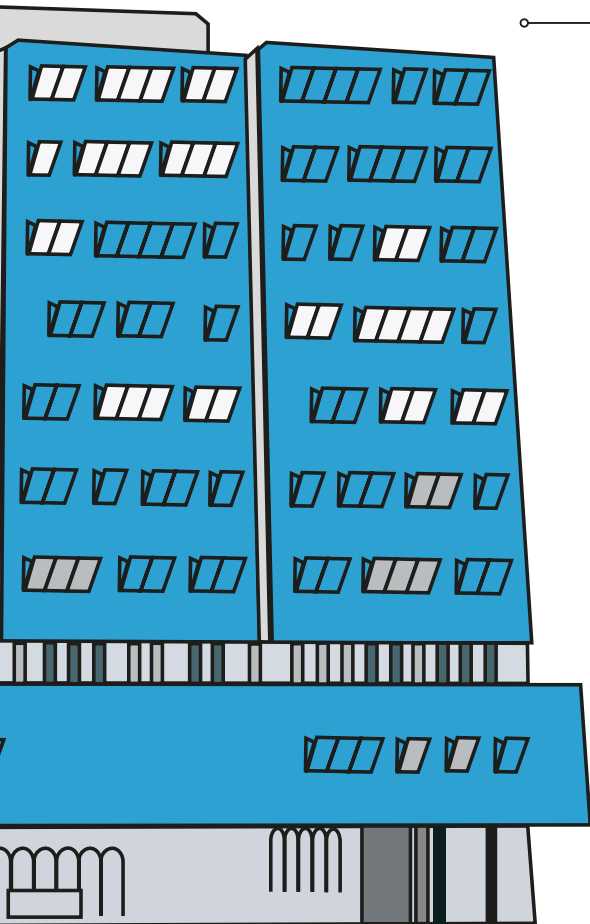
OUTCOME ASSESSMENT

- Conducting the follow-up enquiry on the degree of implementation of the recommendations
- Follow-up audits




INTERNATIONAL AFFAIRS

- INTOSAI General Secretariat
- International audit mandates
- Providing advice to other Supreme Audit Institutions, e.g. in the form of peer reviews (upon request)





THE ACA WAS REVIEWED



1. THE ACA WAS REVIEWED

In November 2024, the ACA entered into an agreement with the German Bundesrechnungshof (BRH) and the National Audit Office of the United Kingdom (NAO) to undergo a peer review, i.e. an external assessment by other Supreme Audit Institutions, in 2025.

The role and significance of peer reviews as one of the most important tools for capacity building are expressly highlighted in the strategic documents of the International Organization of Supreme Audit Institutions (INTOSAI). Supreme Audit Institutions should undergo peer reviews – they are an important external validation of the fulfilment of their tasks. In addition, the credibility of a supreme authority, such as the Supreme Audit Institution, is strengthened when it undergoes quality assurance. This process is voluntary. Decisions on whether to act upon or implement possible recommendations remain at the discretion of the Supreme Audit Institution. The ACA also regularly participates in the assessment of other Supreme Audit Institutions, most recently in Romania in 2022 and Indonesia in 2024.

The 2025 peer review endeavoured to assess the ACA's audit process in terms of optimization potential and compliance with international standards in order to obtain insights and recommendations for potential improvements as well as ideas for innovation.

The peer review started with a kick-off event in January 2025. It was followed by several

extensive interviews with ACA staff members up to the end of May 2025. Concurrently, the peers analysed reports and publications as well as the extensive internal documentation of the ACA. The BRH and the NAO themselves covered the staff expenditure incurred in connection with the peer review.

In accordance with the Memorandum of Understanding, the assessment criteria were predominantly comprised of the INTOSAI principles.¹ At the same time, the peers drew on their knowledge and experience gained from their long-standing activities. The 2025 peer review culminated in December of the same year with the official handover of the report by President Kay Scheller and Director Matthias Mähring from the BRH as well as Executive Director Rebecca Sheeran from the NAO to ACA President Margit Kraker.

The peers awarded the ACA with a very high rating, viewing it as a well-positioned Supreme Audit Institution, which fulfils its mandate with great diligence, technical expertise and transparency, in accordance with the international standards. Particular emphasis was placed on the high level of professionalism, know-how and commitment of the staff members, as well as on their in-depth understanding of the auditing requirements coupled with a willingness to advance. With this in mind, the peers also identified potential for further optimization.

from left to right: Director Matthias Mähring (BRH), Executive Director Rebecca Sheeran (NAO), Anna Sydorak-Tomczyk (NAO), James Patterson (NAO), President Margit Kraker, Felix Claas Becker-Adam (BRH), President Kay Scheller (BRH), Christine Rabenschlag (BRH), Bernd Ellermann (BRH)



¹ INTOSAI-P (e.g. P-12 and P-20), the international standards for SAIs (ISSAI, e.g. 300, 3000, GUID 3910 and 3920) as well as elements of the Performance Measurement Framework (e.g. SAI-PMF 2022, Domain CSAI-13)

Recommendations addressed both the ACA's internal processes and procedures, such as individual procedural steps in the fields of quality assurance, audit execution, information technology and follow-up enquiries, and constitutional and statutory legal foundations, such as the comment period granted to audited entities or a possible provision that safeguards the ACA's full access to electronic data. In addition, the ACA is advised to maintain a particular focus on innovation in order to meet the growing demands placed on public entities, even in the face of limited resources.

For the ACA, the results of the peer review are, in one respect, a confirmation of its work, but also, above all else, a motivation and an impetus for continuous further development.

The peer review already produced an impact during its execution phase, with some recommendations for improvement being taken up immediately or quality standards – including those concerning the audit process itself – being updated. Conclusions from the results and thorough deliberations on possible measures are currently being examined: the implementation of individual recommendations, for example the simplification of internal procedures or in the area of information technology, has already commenced. Other suggestions are to be tested within the framework of pilot projects.

The full report on the 2025 peer review is publicly accessible on the ACA's website.

[Link to the peer review report](#)



THE ACA SETS PRIORITIES

- *Diligent financial management*
- *Action required in the areas of equality and diversity*
- *Compliance priorities*
- *Converging competences and duplicated efforts*
- *Protection and use of natural resources*
- *Political Parties Act*





2. THE ACA SETS PRIORITIES

2.1 DILIGENT FINANCIAL MANAGEMENT

Due to additional borrowing, the general public debt rose for the fifth consecutive year in 2024; the public debt ratio grew from 77.8 per cent of the gross domestic product in 2023 to 79.9 per cent of the gross domestic product in 2024. Compared to 2023, federal financial debt increased by approximately EUR 16 billion (+5.6 per cent) to EUR 299.252 billion or 62.1 per cent of the gross domestic product.

There were numerous reasons for this development:

- The measures to combat the COVID-19 pandemic, to mitigate inflation and to support the economy significantly increased the need for funding in the years 2020 to 2024. Disbursements made by the Federal Government to overcome the COVID-19 pandemic alone amounted to EUR 45.845 billion, while disbursements for relief measures in response to inflation and for the purpose of energy diversification in the years 2022 to 2024 totalled EUR 16.252 billion.
- In addition, interest payments on financial debt increased significantly in 2022 and remained at a high level in 2023 and 2024. In 2024, interest payments on financial debt amounted to EUR 6.922 billion (in 2021, they totalled just EUR 3.270 billion).
- Due to high inflation rates in 2022 and 2023, there was also a delayed increase in the need to finance pension payments and personnel expenditure on public officials.

From 2023 to 2024 alone, pension payments increased by EUR 4.574 billion and personnel expenditure rose by EUR 1.068 billion.

- On top of this, starting in 2021, budgetary priorities were introduced in the areas of climate, environment, mobility and energy, for example. The transfer of funds from the newly created future fund (Zukunftsfonds) as part of the Austrian financial equalization started to increase payments to provinces and municipalities by EUR 1.100 billion in 2024. The Federal Government allocated EUR 908.72 million to compensate for the suspension of the renewable subsidy (Erneuerbarer Förderbetrag) and the renewable support rate (Erneuerbare Förderpauschale).

As highlighted by the ACA in its reports, the measures taken do not always induce the desired effect. In its report on “Pre-Retirement Part-Time Work” (volume Federation 2025/40), the ACA noted, for example, that Austria’s Public Employment Service (Arbeitsmarktservice) had disbursed almost EUR 600 million in pre-retirement part-time work benefits in 2024. The scheme aimed to enable older employees to reduce their working hours, while mitigating the financial disadvantages associated with such a reduction. However, the ACA’s audit did not determine that pre-retirement part-time work contributed significantly to fulfilling the goal of keeping people in employment longer. Against the backdrop of the high cost of pre-retirement part-time work and its questionable overall macroeconomic benefit, the ACA recommended a reform of pre-retirement part-time work, which takes into account older employees’ potential, labour market needs and the efficient use of funds.

In the context of high debt, the ACA once again points to the importance of a sustainable budgetary policy. The different developments in inflow and outflow dynamics in recent years have led to an increase in financial debt. It is thus a matter of urgency to establish fiscal leeway in order for the state to master its future tasks. On the other hand, in view of the excessive deficit procedure, strict budgetary and spending discipline is needed, while at the same time taking into account any cyclical requirements and the willingness to equip state structures for the future. Therefore, action will have to be taken in order to reestablish budgetary balance and reclaim the capacity to act. The state, too, must demonstrate its competitiveness.



In the ACA’s opinion, long-term reforms in the most funding-intensive areas of healthcare, pensions, old-age care and education are indispensable. New governance mechanisms need to be developed to safeguard secure and affordable energy supply and to strengthen digitalization. In addition, as part of a structural reform, tasks have to be clearly assigned to federal levels and fiscal policy measures will have

to be financed in a transparent manner in the future.

The different levels of government must act as one: measures must include all levels of government (Federation, provinces, municipalities, organizational units and social insurance providers) and fulfil the criteria of effectiveness, efficiency and economy.

The ACA set for itself the outcome target of expediting diligent public (financial) management. The state has to be mindful of the requirements for a task-driven administration and find its way back on a sustainable budget trajectory. Public administration should be efficient, future-oriented and competitive. Investments have to be assessed in terms of their future viability, from a financial, ecological and social point of view.

2.2 ACTION REQUIRED IN THE AREAS OF EQUALITY AND DIVERSITY

Having set as a target the promotion of transparency with regard to verifiable gender equality and diversity within the scope of its outcome-oriented approach and having achieved this objective in the previous year, the ACA has introduced the promotion of societal equality as a new outcome target in 2025. For the ACA, it is very important that all people are able to participate equally in an inclusive society. Therefore, it analyses data as part of its audits in order to highlight instances where the use of public funds has disparate impacts on women and men, different generations, people with disabilities and other demographic groups. The ACA highlights data gaps and identifies areas for potential action. By aspiring to realize this target outcome, the ACA likewise contributes to the United Nations' Sustainable Development Goals in the area of equality.

In 2025, several ACA reports addressed equality and diversity factors, which led to concrete recommendations. For years, the ACA has attached great importance to ensuring that societal diversity is reflected in staff structures, especially when it comes to management positions and the appointment of members to decision-making bodies. For example, it recommended that the provincial capital of Salzburg take measures to increase the share of female managers in the municipal administration of the provincial capital of Salzburg ("Provincial Capital of Salzburg" (volume Salzburg 2025/2)). In its report on "Limited-Profit Building Associations in the Province of Styria – Governance of Housing Subsidies and Supervision" (volume Styria 2025/6), the ACA criticized that five of the 24 limited-profit building associations had not included measures for promoting equality in their corporate governance reports. The ACA



highlighted examples of good practices at individual limited-profit building associations, for example: part-time management positions, career planning for female junior managers as well as a network for the advancement of female junior managers. It recommended that the province of Styria work towards ambitious measures for promoting gender equality at its limited-profit building associations.



The Austrian Institute of Technology GmbH was advised to take targeted measures in order to increase the share of women in battery research in the medium term (“Battery Research” (volume Federation 2025/17)).



The impact of these types of recommendations was demonstrated once again within the framework of the follow-up enquiry, which the ACA conducted pertaining to the reports it published in 2024. The ACA had recommended that several audited entities strive for a balanced gender ratio among their staff members, in certain instances, specifically for management-level positions. The FFoQSI GmbH (“FFoQSI GmbH – Austrian Competence Centre for Feed and Food Quality, Safety and Innovation” (volumes Federation 2024/2, Upper Austria 2024/1)), the Federal Ministry of Justice (“Management and Coordination of the Execution of Sentences and Measures; Follow-Up Audit” (volume Federation 2024/9)) as well as the Hochschule für Angewandte Wissenschaften Burgenland GmbH, the Burgenland University of Applied Sciences, (“Burgenland University of Applied Sciences and Vorarlberg University of Applied Sciences” (volumes Federation 2024/22, Burgenland 2024/5, Vorarlberg 2024/2)) stated that they had, at least in part, implemented this recommendation; the Fachhochschule Vorarlberg GmbH (Vorarlberg University of Applied Sciences) promised to implement it in the future. In addition, the Hochschule für Angewandte Wissenschaften Burgenland GmbH implemented the ACA’s recommendation concerning suitable measures for better compliance with the obligation to employ eligible disabled persons in order to avoid paying compensation tax and set a positive example for society.

The ACA had recommended that the Bundestheater Holding GmbH (federal theatre holding company) implement the updated plan for the advancement of women and, in doing so, take into account the underrepresentation of women at the Volksoper Wien GmbH (Vienna people’s opera), particularly in the area of technology (“Volksoper Wien GmbH” (volume

Federation 2024/27)). The audited entity followed the recommendation.

The ACA also regularly addresses gender-determined income gaps between men and women. In 2025, it recommended that the “RTR Rundfunk und Telekom Regulierungs-GmbH” (volume Federation 2025/26), the Austrian Regulatory Authority for Broadcasting and Telecommunications, take into account the (planned) analyses of the gender pay gap identified in its own income report when implementing its salary model. Targeted measures should be taken in order to reduce the structural gender pay gap and ensure equal opportunities. Going forward, the provincial capital of Salzburg should begin regularly preparing income reports and bring them to the attention of the municipal council in order to guarantee transparency with regard to the incomes of women and men. The findings from these income reports should be used to develop countermeasures to reduce income gaps (“Provincial Capital of Salzburg” (volume Salzburg 2025/2)).



The ACA gauged the accessibility of e-government services in its report on the “Range of Digital Services of Selected Municipalities” (volumes Lower Austria 2024/4, Salzburg 2024/2).

In this report, it had recommended measures for improved digital accessibility to four municipalities (two in Lower Austria and two in Salzburg); among other things, the municipality of Groß-Enzersdorf was advised to take modern measures aimed at improving accessibility when creating its new website, to prepare the accessibility declaration for the website and the mobile application in accordance with the template declaration and to publish it on the website. The municipality of Groß-Enzersdorf implemented the recommendations.

In order to improve accessibility in public transport, the ACA had recommended in its report on the “Vorarlberg Transport Association” (volumes Federation 2024/33, Vorarlberg 2024/3) that the Federal Ministry of Innovation, Mobility and Infrastructure (formerly Federal Ministry for Climate Action) as well as the province of Vorarlberg implement planned projects at train stations in a timely manner. Likewise, measures for improving accessibility at all other train stations that are not or only insufficiently accessible should be agreed with the railway infrastructure operators. Both audited entities have partially implemented these recommendations.

2.3 COMPLIANCE PRIORITIES: MEDIA WORK, OUTSIDE ACTIVITIES AND OUTSIDE EMPLOYMENT

In the past, government advertisements were regularly discussed, among other things, in parliamentary committees of inquiry: most recently, in the context of the Committee of Inquiry on the “Red-Blue Abuse of Power”. Expenditure on such advertisements, which must be made public pursuant to the Media Transparency Act (Medientransparenzgesetz) have likewise uncovered the substantial use of

public funds. This, in turn, prompted the ACA to also audit the “Cost Transparency in Media Work – City of Vienna” (volume Vienna 2025/1) after it had already done so at the Federal Chancellery, the Federal Ministry of Finance and the Federal Ministry for Climate Action (volume Federation 2024/4).

A total of EUR
143.41
million
was spent on **media work**
by the **press and information service of the city of Vienna** between **2019** and **2022**.

COST TRANSPARENCY IN MEDIA WORK – CITY OF VIENNA

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In addition, several audits conducted by the ACA showed that the handling of outside activities and outside employment is a recurring and problematic issue, in particular since outside activities and outside employment may be associated with conflicts of interest; however, public administration must ensure the high-quality and objective execution of tasks.

At least
3
A sample of **199 people** revealed that **64 staff members** had at least **outside activities**.

OUTSIDE ACTIVITIES AND OUTSIDE EMPLOYMENT

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The report on “Outside Activities and Outside Employment” (volumes Federation 2025/19, Burgenland 2025/4 and Upper Austria 2025/4) sheds light on how human resource departments at the Federal Ministry of Finance, the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology, the Federal Ministry for Arts, Culture, the Civil Service and Sport as well as those in the provinces of Burgenland and Upper Austria have fulfilled this requirement in accordance with the applicable civil service legislation.

COST TRANSPARENCY IN MEDIA WORK

The ACA defines media work as the part of public relations activities that involves processes and responsibilities associated with providing information to the public via mass media (print media, radio, television, online and social media). The audit focused on the planning and execution of media campaigns, placements and cooperations.

The ACA emphasized that the media play a key role in democratic societies: by informing citizens, among other things, about political events, they contribute to an argument-based public discourse on relevant societal issues. At the same time, the media create transparency and traceability of governance, acting as a public watchdog and fourth estate. Therefore, media campaigns and placements made by the public sector must not be used as instruments for media funding or political advertising. They must only be run as and when required; their content and scope as well as the selection of media must solely be determined according to the needs of the respective target group.

STRATEGY

The three audited ministries had no clear strategic media work guidelines (communication strategies), lacking any set communication objectives, contents, target groups, communication channels and internal roles and responsibilities. Consequently, the relevant workflows – for example for conducting media campaigns – were likewise undefined. In contrast, the city of Vienna had a communication strategy that applied to all departments as well as other structured strategic guidelines for media work, which also defined essential workflows.

ORGANIZATION, STAFF AND EXPENDITURE

At the Federal Chancellery and the Federal Ministry of Finance, media work was largely organized in a centralized manner. At the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology, a total of six organizational units in five different divisions were involved in media work. Media work in the city of Vienna was also organized on a decentralized basis, with the press and information service assuming a central coordinating role. The three ministries employed 64.9 and the city of Vienna 148.1 full-time equivalents in the area of media work.

From 2019 to 2021, the three audited ministries spent a total of EUR 108.02 million on media work, while the press and information service of the city of Vienna incurred costs amounting to EUR 108.64 million. However, the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology as well as the city of Vienna had no complete overview of the expenditure incurred for media work. With the financial statements, communications framework and annual report of the city's communications department, the city of Vienna had several instruments that were in principle suitable

for creating cost transparency in media work; however, each of these instruments only presented facets of the city's media work, failing to provide a complete overview. The ACA deemed this to be a lack of transparency and control.

Therefore, it recommended that the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology as well as the city of Vienna reorganize their media work in order to assure an overview of media work expenditure (for all departments), in particular with regard to media campaigns and placements, including for creative and production services.

CAMPAIGNS

As the majority of media placements were made within the scope of thematic media campaigns, the ACA audited 13 of these campaigns as a sampling: two per ministry and seven run by the city of Vienna. They were selected on the basis of associated risks and the expenditure incurred by each of them. In its audits, the ACA focused on the objectives, target groups and traceability of requisite information.

None of the ministries consistently defined communication objectives and target groups for campaigns; communication objectives were kept vague. As the city communications department published its annual report for the first time in 2021, documentation of this sort was in principle available in the city of Vienna. Given the considerable funds spent on media placements and campaigns, the ACA considered that identifying basic demand and defining communication objectives and target groups were essential requirements for effectively using funds. It was particularly critical of the following:

- At the Federal Chancellery, there was no comprehensive documentation of communication objectives, target groups and strategic considerations with regard to the COVID-19 campaigns, which had cost approximately EUR 56 million before the end of 2021.
- The Federal Ministry of Finance spent EUR 1 million to inform eligible persons about letters that had already been sent to them via FinanzOnline (online platform for tax matters).

Similarly, the ACA was of the opinion that campaigns run by the city of Vienna required particular justification due to their high costs in relation to their concrete demand and their effectiveness. For example: annual information campaigns about recreational opportunities (“summer in Vienna”, 2019: approximately EUR 2.35 million) and about an organic proprietary brand “Wiener Gusto”, 2022: approximately EUR 1.21 million). The “Wiener Gusto” campaign did not include a cost-benefit analysis in the form of a demonstration of the campaign’s expected impact.

Based on the above, the ACA recommended that the ministries as well as the city of Vienna comply with the (constitutionally) prescribed principles of sound financial management – efficiency, effectiveness and economy – when commissioning media campaigns and placements. Media campaigns and placements should only be used if they are objectively necessary and commissioned in those media outlets that guarantee the most efficient communication in accordance with the communication objectives and target groups. When it comes to media campaigns and placements, the concrete demand should always be determined in advance, and more importantly, the possibility

of more cost-effective alternative forms of communication with the public should be assessed.

In addition, the city of Vienna published the newspaper “Mein Wien” (My Vienna). It had a circulation of approximately 1.2 million copies and was delivered to all Viennese households twice a month, free of charge and without subscription. In 2021, the city of Vienna spent a total of EUR 15.76 million (excluding VAT) on “Mein Wien” and its other (digital) proprietary media, in addition to other media work expenditure totalling approximately EUR 34.83 million (excluding VAT). This approach cost the city of Vienna a total of at least EUR 50.59 million (excluding VAT) in 2021. It is the opinion of the ACA that greater consideration should be given to (central) proprietary media, in the first place to “Mein Wien”, when planning and implementing information measures in relation to Vienna city services that are directly relevant to the lives of the Viennese population – in particular when assessing the demand for media campaigns and placements. This would allow for a reduction in costly media placements as well as the optimization of the cost-benefit ratios of individual information measures.

The follow-up enquiry showed that the audited ministries adhered to key recommendations: They reported, among other steps taken, that they had each formulated a communication strategy and, on this basis, introduced relevant workflows and committed to paying increased attention to the demand for media campaigns and placements.

OUTSIDE ACTIVITIES AND OUTSIDE EMPLOYMENT

In its report on “Outside Activities and Outside Employment” (volumes Federation 2025/19, Burgenland 2025/4 and Upper Austria 2025/4), the ACA ascertained that the statutory provisions applicable to outside activities were inconsistent and incomplete, in particular as relates to the scope of their content and the affected personnel. The term outside employment used in federal and Burgenland civil service law provisions also covered unpaid activities and volunteering. However, certain categories of (paid) outside employment were not subject to a statutory reservation of approval.

The ACA therefore recommended that the statutory base be amended in order to ensure, among other things,

- that outside activities are clearly delineated from the main activity,
- that outside activities are governed equally for all staff members (civil servants as well as contractual staff members, regardless of when they entered the service),
- that board functions within legal entities are defined as outside activities and that the group of legal entities covered is comprehensively specified,
- that only the employer sets compensation for outside activities, transparently and in line with objective criteria, and pays it out itself and that compensation is only payable if the outside activities are carried out outside of working hours (i.e. during the employee’s free time),
- ensure that the term outside employment covers all activities beyond the scope of one’s employment (specifically volunteering as well), and

- that all outside employments that aim to generate income exceeding the additional earnings limit pursuant to income tax law are subject to a reservation of approval.

In order to assess how well the audited entities complied with statutory provisions, the ACA carried out a risk-based sample audit, which covered 295 staff members with 479 outside activities and 570 outside employments. The sample revealed numerous shortcomings, such as a lack of documentation of the assignment of an outside activity by the employer or shortcomings with regard to time recording and compensation payments. When it comes to outside employment, shortcomings also included a lack of disclosure and approval as well as failures to assess potential conflicts of interest.

In the sample, there were also 64 staff members with more than three outside activities each. In total, these 64 staff members performed 298 outside activities, or an average of 4.66 per person. Supervisory functions were most common: some of these staff members had accumulated up to twelve outside activities. 63 per cent of these staff members held management positions; 59 per cent had also reported at least one outside employment. These outside activities were assigned without taking into account their compatibility with the main activity in terms of time commitments, thus increasing the risk of diminished performance of the main activity.

In order to remedy the above-mentioned shortcomings, the ACA issued a number of recommendations concerning the standardization of processes and controls.

2.4 CONVERGING COMPETENCES AND DUPLICATED EFFORTS

Converging competences require comprehensive alignment and coordination between all parties involved. Time and again, there are disruptions and friction losses between the different levels and institutions of public administration, for example as a result of poorly defined competences, fragmented task performance or deviation from guidelines. In its reports, the ACA determines that the resulting inefficiencies have resource- and cost-intensive impacts. Via its recommendations, it aims to contribute, most particularly, to improving administrative processes and collaboration within the administration as well as to structural reforms.

In its report on “INNPATh GmbH” (volumes Federation 2025/22, Tyrol 2025/4), the Institute of Pathology of the Tyrolean clinics, the ACA examined the collaboration between the Medical University of Innsbruck and Tirol Kliniken GmbH, the operator of the Innsbruck provincial hospital (university clinics), abbreviated as LKH Innsbruck, in the area of pathology. At the LKH Innsbruck, the pathology institute of the Medical University of Innsbruck carried out pathological medical examinations on behalf of Tirol Kliniken GmbH until 2016. Following long-standing differences in opinion, the Medical University of Innsbruck decided to no longer provide these services at the end of 2016. This prompted Tirol Kliniken GmbH to set up INNPATh GmbH in June 2018. The specialized medical staff employed at this company was not subject to the provincial salary scheme and was paid considerably higher salaries than the pathologists working at the Medical University of Innsbruck. Even though INNPATh GmbH successfully recruited pathologists, its expenditure on third-party medical services increased significantly. With regard to the outsourcing of

pathological services by INNPATh GmbH, the ACA identified various shortcomings. It criticized, for example, outside employment, potential conflicts of interest on the part of one of the managing directors and the sizeable increase in Tirol Kliniken GmbH’s expenditure on pathological medical examinations since the creation of INNPATh GmbH.



Since 2018, a number of potential solutions have been put forward, and countless efforts have been made in order to establish cooperation between INNPATh GmbH, i.e. Tirol Kliniken GmbH, and the Medical University of Innsbruck – largely without success. Due to a lack of referrals, the pathology institute of the Medical University of Innsbruck hardly carried out any pathological medical examinations any longer, which has also affected research and teaching. Against the backdrop of guaranteeing and improving the quality of treatments and the range of services offered, the ACA highlighted the importance of synergies between patient care and academic research and teaching in pathology as a core medical discipline. It recommended, therefore, that INNPATh GmbH, Tirol Kliniken GmbH and the Medical University of Innsbruck promptly act to establish a close collaboration with regard to the provision of

pathological services and in order to exploit synergies and optimize the use of funds.

In the field of education, the ACA noted, among other things, that the boards of education used divergent approaches when assessing the qualifications of lateral-entry teachers, on whom the Federal Ministry of Education, Science and Research started to increasingly rely in the 2022/23 school year in order to redress the teacher shortage. In its report on “Teaching Staff Deployment” (volume Federation 2025/18), the ACA examined this measure, which was part of the “Klasse Job” strategy. (The name of the strategy is a play on words, as “Klasse” means both “(school)class” and “awesome” in German.) The career change programme offered people who had not completed a teacher training programme but held a university degree in a relevant or related field of study and had several years of professional experience the opportunity to teach at lower and higher secondary school levels. The prerequisite for this was a certificate awarded by a career change certification commission, which was established by law by the ministry, after an assessment of the career change requirements had been conducted. Even though career change applicants were required to present the certificate, it was not binding for the boards of education, which were obligated to examine the employment requirements in their capacity as federal or provincial employers. In certain cases, the boards of education reached conclusions different from those of the certification commission and employed the people in question on special contracts – with the respective salary reductions – as federal or provincial teachers. The ministry established a clearing entity in order to mediate between the boards of education and the certification commission and to find solutions. As of February 2024, 27 people who had been certified by the certification com-

mission for career change were employed on a special contract. The ACA criticized the fact that the legal quality and the binding nature of the certificates had not been clarified and recommended that these concerns be resolved.

Since the integration of provincial teachers’ teaching subject distributions into federal IT procedures had not yet been completed, a key component for effective nationwide governance was missing, preventing targeted planning to meet the demand for the individual teaching subjects. The Federal Ministry of Education, Science and Research started to prepare demand forecasts for federal schools in 2009; and for compulsory schooling in 2014. It only had access to real data for the former; for provincial schools, it was not possible to prepare an accurate, quantitative, high-quality forecast for the individual teaching subjects.

In its report on “Development Cooperation – Subdivision: Foreign Disaster Relief Fund” (volume Federation 2025/21), the ACA identified duplicated efforts in the realm of development cooperation.



The Development Cooperation Act (Entwicklungszusammenarbeitsgesetz) stipulates that

operational measures are developed and implemented by the Austrian Development Agency (ADA). The Federal Ministry for European and International Affairs considered ADA to be an “implementing agency” that implements decisions made by the Federal Government. Nevertheless, the ministry also implemented some projects of the Foreign Disaster Relief Fund itself, which led to duplication of efforts. For example, the ministry itself implemented projects amounting to EUR 31.2 million in 2021. This sum corresponded to 46 per cent of the Foreign Disaster Relief Fund’s overall budget that year. The ACA did not consider this to be expedient and criticized the ministry for implementing three projects itself, even though ADA had been expressly defined as the implementing entity in the adopted Council of Ministers decision. According to a statement by the Federal Ministry for European and International Affairs, the ADA has been implementing the Foreign Disaster Relief Fund’s budget in its entirety since January 2023.

2.5 PROTECTION AND USE OF NATURAL RESOURCES

On account of climate change, natural resources are facing increased exploitation pressures. Consequently, also for the sake of the next generation, particular emphasis should be placed on the responsible and sustainable utilization of these resources. Therefore, the ACA regularly refers to these topics and ensures that public funds contribute to sustainable development as defined in the United Nations 2030 Agenda as well as to addressing environmental and climate challenges.

In its 2019 National Energy and Climate Plan, Austria set itself the objective of increasing the

renewable energy share of gross final energy consumption to at least 46 and up to 50 per cent by 2030. From 2030 onwards, 100 per cent of the overall electricity consumption is to be covered by renewable energy sources (on average, at a national level). In its report on “The Land Used for Electricity Generation from Renewable Energy Sources” (volumes Federation 2025/7, Lower Austria 2025/2, Upper Austria 2025/2), the ACA concerned itself with land requirements for the expansion of energy generation and transmission networks. Securing the requisite land at an early stage is essential in order to reach the expansion targets for electricity generation from photovoltaics, hydropower and wind power.



The ACA critically noted that, prior to the adoption of the Renewable Energy Expansion Act (Erneuerbaren-Ausbau-Gesetz) in 2021, there was no consultation with the provinces on the distribution of their contributions to the expansion targets. Furthermore, no detailed information on the costs of the energy transition was available, instead only a rough estimate was provided, the underpinnings of which were not transparent. The Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology as well as the prov-

ince of Upper Austria did not have any data about the land needed for achieving the energy targets. The ministry also had no overview of the facilities for energy generation from renewable energy sources on federal buildings or land.

The study “Energy and Greenhouse Gas – Transition 2040 Scenario” (“Energie- und Treibhausgas-Szenario Transition 2040”) commissioned by the ministry analysed whether and how the goal of climate neutrality could be achieved by 2040. If this scenario is pursued, it would be necessary to expand electricity generation from renewable energy sources beyond the previous energy targets. In this context, the ACA recommended paying attention to the (macro)economic impacts, such as the consequences of inflation.

In its report on the “Austrian Conference on Spatial Planning – Office and Land Strategy” (volume Federation 2025/15), the ACA noted that total land consumption in Austria had increased by 4.9 per cent between 2014 and 2020: from 5,501 km² to 5,768 km². In comparison, total population had grown by 4.4 per cent. The draft land strategy, whose preparation started in 2021, ought to put forward a plan for substantially reducing additional land consumption and soil sealing owing to settlement and transport zones by 2030. However, quantitative targets as well as the adoption of the land strategy by the political conference of the Austrian Conference on Spatial Planning were still pending. Regarding the federal target of 2.5 hectares per day cited for over 20 years, it remained unclear whether this target applied to additional land consumption or soil sealing. In addition, this target was neither well-substantiated nor methodologically calculated. In view of the above, the ACA recommended that the Austrian Conference on Spatial Planning

develop guidelines for the setting of targets to reduce additional land consumption and soil sealing and adopt the land strategy without delay. In the face of current challenges – in particular climate action, the energy transition, the protection of natural habitats and meeting the needs of a growing population – and the associated usage conflicts, the ACA deemed it necessary to make collaboration on spatial planning and development more binding and effective and to quantify objectives.



In 2025, the ACA also published its report on the “National Park Lake Neusiedl – Seewinkel; Follow-up Audit” (volume Burgenland 2025/2). The national park comprises, among other things, numerous saline ponds, which had been exposed to risk by the lowering of groundwater levels. The province of Burgenland commissioned a number of studies and projects to serve as a foundation for its groundwater management plan. The province promised to implement measures for the maintenance and restoration of the saline ponds. However, using devices for measuring actual groundwater abstractions, in order to determine whether the approved quantities are adhered to, was not mandated. Compliance with the requirements laid out in the

decisions pursuant to the Water Rights Act (Wasserrechtsgesetz) should be monitored in a transparent and consistent manner.



A contract signed by the national park company for a hunting ground lease covering around 100 hectares put an end to the hunting of waterfowl, otters, beavers and mink in the nature preserve. However, hunting these animals was still permitted in approximately three quarters of the conservation zone.

In line with a recommendation made in the preceding report, the national park company prepared a management plan. Concrete plans still need to be developed with regard to how and when the measures contained in the National Park Lake Neusiedl – Seewinkel 2021–2031 management plan will be implemented and what staffing levels and amount of funding will be required for them.

2.6 POLITICAL PARTIES ACT: 22 AUDITS AND ONE REQUEST TO THE CONSTITUTIONAL COURT

In January 2023, an amendment to the Political Parties Act (Parteiengesetz) entered into force,

assigning additional tasks to the ACA and coming into full effect in 2025: the audit of the 2023 statements of accounts, the scope of which has been significantly expanded, and – on account of the 2024 European Parliament elections and the 2024 National Council elections – the audit of the election campaign expenditure incurred by the political parties. As a result, the ACA had to audit a total of 22 reports in 2025: ten statements of accounts, five election campaign reports on the European Parliament elections and seven election campaign reports on the National Council elections.

AUDIT OF THE 2023 STATEMENTS OF ACCOUNTS

As prescribed by the amendment to the Political Parties Act, the ACA published the 2023 statements of accounts on 1 January 2025: five political parties represented in Parliament (FPÖ, ÖVP, SPÖ, NEOS, the GREENS), three political parties represented in provincial parliaments (Bürgerforum Tirol – Liste Fritz, Team Kärnten – Liste Köfer, MFG Österreich – Menschen Freiheit Grundrechte) and one political party represented in Vienna’s district councils (Bierpartei) had submitted their reports by then; the ACA noted that their audits were ongoing. Thus, on 1 January 2025, it published nine statements of accounts. In mid-January 2025, it published, without delay, the statement of accounts of the Communist Party of Austria (KPÖ), which is represented in provincial parliaments and was late in submitting the report.

Because of solid evidence of incorrect or incomplete information having been provided in the 2023 statements of accounts, the ACA had to ask all ten political parties to provide comments. The political parties in question implemented the new substantive requirements of the 2012 Political Parties Act inadequately in

some cases, but their respective accountants had no objections. Particular difficulties were observed with regard to the correct disclosure of donations, distinguishing them from one-off contributions, and the disclosure of information on affiliated organizations, property assets, credit and loan agreements as well as revenue and expenditure of provincial capitals, which was mandatory for the first time. In most cases, the ACA had to ask the political parties to comment several times.

In the newly created reporting format “Ergebnis der Prüfung durch den Rechnungshof” (outcome of the ACA audit), the ACA summarized the audit procedure, the shortcomings identified in the statement of accounts, their respective corrections, and if necessary, the clarification of specific issues and published this result after the completion of its audit. With these reports, it contributed significantly to making political party finances more transparent.

Since political parties are given the opportunity to revise their reports, many instances of incorrect and incomplete information did not ultimately result in a notification to the Independent Political Parties Transparency Panel (Unabhängiger Parteien-Transparenz-Senat, UPTS). However, in instances where the ACA did have to notify the UPTS because it suspected a violation of the 2012 Political Parties Act, the ACA published this notification at the same time as its audit outcome.

In total, the ACA completed the audits of five 2023 statements of accounts in 2025 (NEOS, the GREENS, Team Kärnten – Liste Köfer, Bürgerforum Tirol – Liste Fritz and Bierpartei). As a result of the significantly expanded scope of the statements of accounts, the difficulties the political parties experienced when it came to the implementation of the new statutory provi-

sions and the resulting complex and time-consuming commenting procedures, the audits of the statements of accounts of the Freedom Party of Austria (FPÖ), the Austrian People’s Party (ÖVP), the Social Democratic Party of Austria (SPÖ), the KPÖ and the political party “MFG Österreich – Menschen Freiheit Grundrechte” were still ongoing.

Prompted by evidence pointing to violations of the 2012 Political Parties Act, the ACA submitted notifications to the UPTS regarding the 2023 statements of accounts of the NEOS, the GREENS and the political party “Team Kärnten – Liste Köfer”, on one issue each.

Two cases had already been resolved by the UPTS. The UPTS agreed with the ACA’s opinion that in 2023 the NEOS had reported a donation in the amount of EUR 7,000 past the deadline. The political party “Team Kärnten – Liste Köfer” was late in submitting the version of its 2023 statement of accounts that had already been audited by an accountant to the ACA.

The UPTS is currently still investigating the 2023 statement of accounts of the GREENS: the ACA had determined that the political party failed to disclose 14 donations, each below EUR 500, in a timely manner as part of their quarterly report.

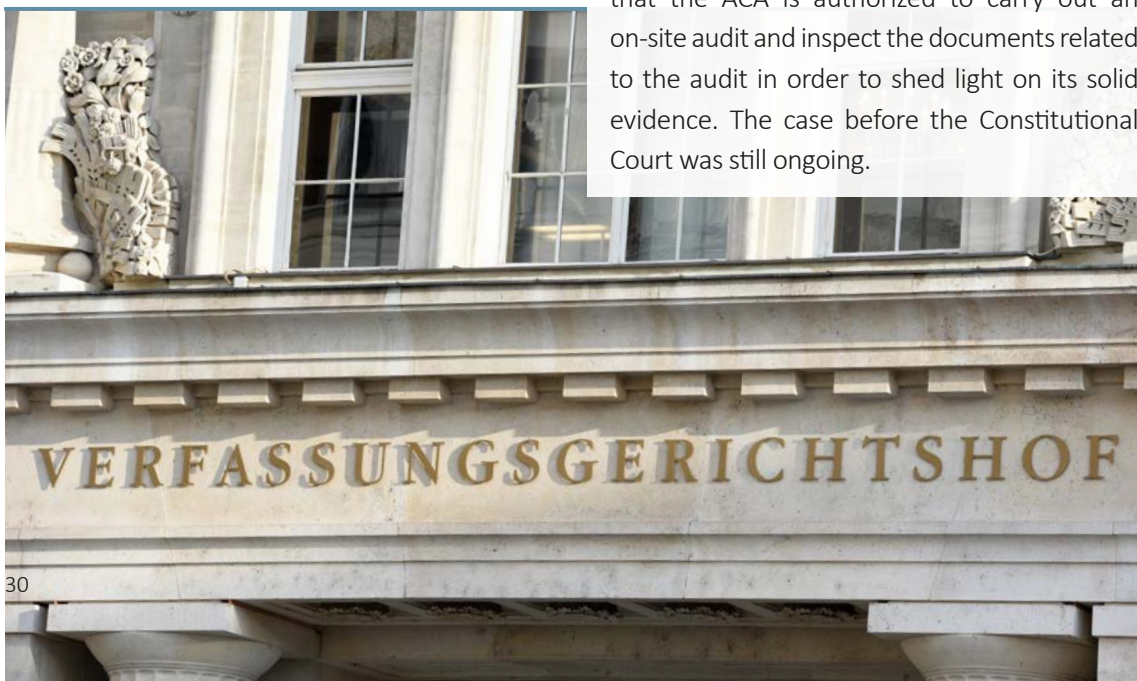
AUDIT OF THE 2024 ELECTION CAMPAIGN REPORTS

For the first time, political parties which were entitled to funding pursuant to the 2012 Support of Political Parties Act (Parteien-Förderungsgesetz 2012) were obliged to submit election campaign reports to the ACA. This election campaign report must contain all election campaign expenditure that was incurred between the cut-off date and election day. Expenditures must be

divided into nine categories, for example, advertising, advertisements or campaign events.



Within the framework of its audits of the twelve election campaign reports on the European Parliament elections and the National Council elections, the ACA asked all political parties to comment on certain issues due to solid evidence of incorrect or incomplete information. These primarily concerned deviations in the election campaign expenditure from the levels prescribed by expert opinions in the areas of transparency and campaign research as well as from the media sector. In response, individual political parties corrected their election campaign expenditure.



In several cases, the respective accountant had to amend or update their initial audit opinion due to the ACA's findings. The ACA was able to complete the audits of the election campaign reports (with the exception of the FPÖ's election campaign report on the European Parliament elections): four election campaign reports on the European Parliament elections (ÖVP, SPÖ, GREENS, NEOS) as well as all seven election campaign reports on the National Council elections (FPÖ, ÖVP, SPÖ, NEOS, GREENS, KPÖ, Bierpartei).

REQUEST TO THE CONSTITUTIONAL COURT

Over the course of the audit of the FPÖ's election campaign report on the European Parliament elections, the FPÖ's comments failed to refute the ACA's solid evidence that the information provided in the report might be incorrect or incomplete. The FPÖ did not provide the ACA with any documents and later refused an on-site audit; in addition, it asserted that it considered both section 10 para. 4 and section 10 para. 7 of the 2012 Political Parties Act to be unconstitutional. The ACA did not share this view.

Given the difference of opinion between the FPÖ and the ACA, in November 2025, the ACA requested that the Constitutional Court affirm that the ACA is authorized to carry out an on-site audit and inspect the documents related to the audit in order to shed light on its solid evidence. The case before the Constitutional Court was still ongoing.

CASE BEFORE THE SUPREME ADMINISTRATIVE COURT

The ACA submitted notifications to the UPTS regarding the ÖVP's statements of accounts for the years 2019 to 2022 because, among other things, the revenue and expenditure of the Austrian Pensioners' Association (Österreichischer Seniorenbund) and the corresponding provincial associations that are attributable to the ÖVP had not been disclosed. Therefore, the UPTS ordered the ÖVP to pay a fine amounting to EUR 15,000 by way of a decision dated 17 January 2023. This matter pertained to the 2019 statement of accounts. For the years 2020 to 2022, the UPTS's decisions were suspended.

The ÖVP lodged an appeal against the UPTS's decision with the Federal Administrative Court. The Federal Administrative Court ascertained that the association, which is legally and organizationally separate from the political party's suborganization, was not mentioned in the ÖVP's statutes and therefore upheld the political party's appeal. In September 2025, the UPTS decided to lodge a point-of-law appeal against this decision with the Supreme Administrative Court. In the opinion of the UPTS, the Federal Administrative Court's decision ought to be found unlawful, as it based its attribution of the associations on a purely formal and organizational understanding of the terms "political party" and "branch". Such an interpretation was not deemed compatible with the objectives of the 2012 Political Parties Act.



THE ACA'S CRITICAL COMMENT ON SOCIAL MEDIA RULES

Within the scope of its audit on “Social Media Accounts of Government Members” (volumes Federation 2024/13, Burgenland 2024/1, Upper Austria 2024/2, Vienna 2024/2), the ACA pointed to issues concerning the separation of political activities and possible instances of impermissible donations by a public-law body if it aids in the management of social media accounts belonging to political parties or members of government. The ACA addressed this during its audits of the 2022 statements of accounts and notified the UPTS, among others, of four cases involving three political parties impacted by this issue: two cases involving the GREENS, and one case each involving the ÖVP and the NEOS. The UPTS agreed with the ACA's opinion and imposed fines totalling approximately EUR 219,600. In response to the decisions of the UPTS and the ensuing public debate, four political parties (ÖVP, SPÖ, NEOS, GREENS) initiated an amendment to the 2012 Political Parties Act; this amendment, which entered into force in July 2025, exempts the provision of content and posts for social media accounts from the definition of “donations” if they were created by the cabinet or office staff of individual members of the national government or provincial governments.

In the lead-up to this amendment, the ACA had issued a critical comment. In this comment, it expressed the opinion that the social media rule will continue to blur the lines between government and political party activities – particularly problematic during election campaigns – and legitimize incidents that meet the criteria for impermissible donations.

In October 2025, the FPÖ submitted a request to the Constitutional Court concerning the

potential unconstitutionality of the new provision in the 2012 Political Parties Act. As an opposition party, it expressed the belief that it was prohibited by law from using public resources. The case before the Constitutional Court was still ongoing.



LOOPHOLES IN THE POLITICAL PARTIES ACT

In summer 2025, the National Council decided to suspend the indexation of political party funding for the year 2026. In addition, the reporting structure for donations was changed. As of July 2025, they must be reported annually rather than quarterly.

Nevertheless, the ACA believed that the 2012 Political Parties Act was in need of further reformation, namely with regard to the following topics:

- As of 2023, the survey regarding legal transactions involving affiliated companies covers payments to affiliated companies that are made by legal entities subject to the ACA's audits in the reporting year. In its 2024 Annual Report, the ACA had already stated that the transparency of these payment flows had been limited, as the 2022 amendment to the Political Parties Act

no longer authorizes the publication of the survey results.

- The 2012 Political Parties Act stipulates that political parties must periodically report individual donations exceeding EUR 150 to the ACA. For the 2023 reporting year, the political parties still needed to disclose all donations to the ACA. The EUR 150 threshold had to be indexed; accordingly, it amounted to EUR 165 in 2024 and EUR 170 in 2025. This meant that the ACA no longer had to be notified of donations ranging from EUR 150 to EUR 165 and later to EUR 170. This reality undermines the initial intention of requiring political parties to disclose all donations to the ACA.
- The ACA advocates for the creation of an appeal mechanism against UPTS decisions. The political parties have the right to lodge an appeal with the Federal Administrative Court against decisions by the UPTS, but the ACA does not.
- In order to provide an accompanying analysis of the expenditure on election campaigns and to audit the election campaign expenditure, the ACA must, among other measures, appoint an expert from within the accounting community. When it published a call for tender for the purpose of selecting experts for the 2024 European Parliament elections and the 2024 National Council elections, no accountants responded. The ACA rationalizes this outcome by asserting that it is in fact impossible to prepare an expert opinion on election campaign expenditure without authorized access to political parties' accounts. It therefore recommends an amendment to the law.
- Pursuant to the 2012 Political Parties Act, political parties' statements of accounts must be published on the website of the ACA on 1 January of the second year following the reporting year, with a note indicating that the audit is still pending, where necessary. Three political parties took advantage of the option to request a deadline extension of up to three months (30 December) for the submission of their 2023 statement of accounts. Furthermore, after it had previously been granted an extension, one political party ultimately announced on 30 December 2024 that it would not be able to submit its documentation on time. Thus, the ACA recommends that the publication of the statements of accounts be scheduled for mid-January of the second year following the reporting year, for example.

In addition to these matters, the ACA considers it appropriate to correct inconsistencies, typographical and editorial errors in the 2012 Political Parties Act.



THE ACA AUDITS AND PROVIDES ADVICE

- *Auditing*
- *Reporting*
- *Auditing in the provinces*
- *Auditing in municipalities*
- *Special audits*
- *Federal Financial Statements*
- *Advisory and committee activities*
- *Public relations*



3. THE ACA AUDITS AND PROVIDES ADVICE

3.1 AUDITING

As an independent public audit body, the ACA audits the financial management of the Federation, the provinces and the municipal associations, the municipalities, the social insurance providers, the chambers as well as other legal entities as defined by law. For the legislator, financial management refers to conduct that goes beyond the mere handling of financial resources, namely to any conduct that has financial impacts (impacts on expenditure, income and assets). Therefore, “financial management” is not limited to budget execution; rather, it encompasses all actions taken by legal entities subject to audit that have financial or asset-relevant impacts.

In its audits, the ACA identifies weaknesses and areas for potential improvement. It contributes to creating transparency about the use of public funds and thus to increasing efficiency and effectiveness in the public sector. It creates significant added value and benefits for society.

However, it is important to the ACA as a public auditor that audits ex post, i.e. the audits are performed in retrospect, to anticipate and identify future challenges that will emerge for the state and society in the medium term and to develop an audit programme that strategically builds thereon.

In December 2025, the ACA was carrying out 90 audits. 55 of these ongoing audits were dedicated to the new audit priority “Trust in public institutions. How future-proof is Aus-

tria’s public administration?” which the ACA had adopted for the years 2025 to 2027.

In July 2025, the ACA began planning its audits for the year 2026. It welcomed Christoph Badelt, the President of the Fiscal Advisory Council, to the kick-off event. In his keynote speech, he explained the development of public finances and the fundamental issue of public budget sustainability. The 2026 audit programme was also coordinated with the provincial audit institutions as well as the City of Vienna Court of Audit in order to avoid duplication of audits.












Christoph Badelt,
President of the Fiscal Advisory Council,
at the kick-off event
for the 2026 audit programme
at the ACA
















3.2 REPORTING




















In 2025, the ACA published 63 reports. They addressed numerous topics that are also relevant for the achievement of the United Nations’ Sustainable Development Goals:










Title	Volume	Connection to the SDGs
<u>Natural Gas – Security of Supply</u>	Federation 2025/1	
<u>Cost Transparency in Media Work – City of Vienna</u>	Vienna 2025/1	
<u>Preparation for a Blackout Scenario</u>	Federation 2025/2 Styria 2025/1	



Title	Volume	Connection to the SDGs
<u>2024 Annual Report of the Austrian Court of Audit</u>	Federation 2025/3 Burgenland 2025/1 Carinthia 2025/1 Lower Austria 2025/1 Upper Austria 2025/1 Salzburg 2025/1 Styria 2025/3 Tyrol 2025/1 Vorarlberg 2025/1 Vienna 2025/2	
<u>NEW University Funding System</u>	Federation 2025/4	
<u>INiTS Universitäres Gründerservice Wien GmbH</u>	Federation 2025/5 Vienna 2025/3	  8, 9
<u>Implementation of the Forest Fund</u>	Federation 2025/6 Styria 2025/4 Vorarlberg 2025/2	  13, 15
<u>National Park Lake Neusiedl – Seewinkel; Follow-up Audit</u>	Burgenland 2025/2	 15
<u>The Land Used for Electricity Generation from Renewable Energy Sources</u>	Federation 2025/7 Lower Austria 2025/2 Upper Austria 2025/2	 7
<u>GKB-Bergbau GmbH</u>	Federation 2025/8	
<u>Properties of the General Accident Insurance Institution</u>	Federation 2025/9	
<u>Lower Austrian COVID Relief Fund for Consequences of the Pandemic</u>	Lower Austria 2025/3	 16
<u>Federal Fiscal Court; Follow-up Audit</u>	Federation 2025/10	
<u>Spanish Riding School – Lipizzaner Stud Piber; Follow-up Audit</u>	Federation 2025/11	
<u>Supervision of Medical Chambers</u>	Federation 2025/12 Vienna 2025/4	
<u>Foundation for Innovation in Education</u>	Federation 2025/13	 4
<u>Koralmbahn Project</u>	Federation 2025/14 Styria 2025/7	 9

Title	Volume	Connection to the SDGs
<u>Provincial Capital of Salzburg</u>	Salzburg 2025/2	 11
<u>Austrian Conference on Spatial Planning – Office and Land Strategy</u>	Federation 2025/15	   9, 11, 13
<u>Municipality of Deutschlandsberg</u>	Styria 2025/5	 11
<u>Grant Contracts for the Financing of the Railway Infrastructure of the Austrian Federal Railways; Follow-up Audit</u>	Federation 2025/16	
<u>Battery Research</u>	Federation 2025/17	 9
<u>Teaching Staff Deployment</u>	Federation 2025/18 Upper Austria 2025/3 Tyrol 2025/2	 4
<u>Limited-Profit Building Associations in the Province of Styria – Governance of Housing Subsidies and Supervision</u>	Styria 2025/6	
<u>Supervision of Municipal Associations in Lower Austria and Tyrol</u>	Lower Austria 2025/4 Tyrol 2025/3	
<u>Outside Activities and Outside Employment</u>	Federation 2025/19 Burgenland 2025/4 Upper Austria 2025/4	
<u>Montforthaus Feldkirch GmbH</u>	Vorarlberg 2025/3	  9, 13
<u>Artificial Intelligence in Federal Administration</u>	Federation 2025/20	  8, 9
<u>Report on the 2024 Federal Financial Statements</u>	FFS	
<u>Development Cooperation – Subdivision Foreign Disaster Relief Fund</u>	Federation 2025/21	 17
<u>INNPATh GmbH</u>	Federation 2025/22 Tyrol 2025/4	
<u>Rescue Services in Vienna; Follow-up Audit</u>	Vienna 2025/5	 3
<u>Zentrum für angewandte Technologie Leoben GmbH</u>	Federation 2025/23 Styria 2025/7	  8, 9

Title	Volume	Connection to the SDGs
<u>Forensic Medical Services in Criminal Justice</u>	Federation 2025/24	   5, 9, 16
<u>KommAustria and RTR Media Subsidies</u>	Federation 2025/25	
<u>RTR – Rundfunk und Telekom Regulierungs-GmbH</u>	Federation 2025/26	
<u>Digitalization of Cultural Heritage within the Framework of the Recovery and Resilience Plan</u>	Federation 2025/27	
<u>“Stolz auf Wien” Beteiligungs GmbH</u>	Vienna 2025/6	
<u>Child and Adolescent Psychiatry – Care Planning and Implementation</u>	Federation 2025/28	 3
<u>Child and Youth Welfare Services in Burgenland and Styria</u>	Federation 2025/29 Burgenland 2025/5 Styria 2025/8	    1, 2, 3, 4
<u>KELAG</u>	Carinthia 2025/2	 7
<u>Party Academies</u>	Federation 2025/30	
<u>Austrian Recovery and Resilience Plan</u>	Federation 2025/31	    7, 8, 9, 13
<u>University Sports Institute Vienna</u>	Federation 2025/32	
<u>Working and Studying in a Barrier-Free University Environment; Follow-up Audit</u>	Federation 2025/33	 4
<u>Energy Efficiency of BIG Buildings with a Focus on Restoration</u>	Federation 2025/34	  11, 13
<u>Extreme Weather Damage in Austria</u>	Federation 2025/35 Carinthia 2025/3 Tyrol 2025/5	  11, 13
<u>Agency for European Integration and Economic Development and the Role of Federal Ministries</u>	Federation 2025/36 Upper Austria 2025/5	
<u>Steiermärkische Krankenanstalten-gesellschaft m.b.H. – Care Planning and Structure</u>	Styria 2025/9	 3

Title	Volume	Connection to the SDGs
<u>Austrian Academy of Sciences; Follow-up Audit</u>	Federation 2025/37	
<u>Municipal Association Social Services Stanzertal</u>	Tyrol 2025/6	
<u>Climate Ticket</u>	Federation 2025/38 Upper Austria 2025/6 Salzburg 2025/3	 11
<u>New School Supervision – Quality Management for Schools</u>	Federation 2025/39	 4
<u>Consolidation Measures of the Muni- cipalities of Hard and Lauterach</u>	Vorarlberg 2025/4	 11
<u>Intermunicipal Business Locations in the District of Schärding</u>	Upper Austria 2025/7	  8, 11
<u>Schafberg Railway – Railway Restoration and Construction of a New Base Station</u>	Upper Austria 2025/8 Salzburg 2025/4	 8
<u>Pre-Retirement Part-Time Work</u>	Federation 2025/40	
<u>Municipal Association Music School Staats</u>	Lower Austria 2025/5	
<u>Investments of the Oesterreichische Nationalbank (Central Bank of Austria)</u>	Federation 2025/41	
<u>Guarantees in the Export Financing Procedure</u>	Federation 2025/42	
<u>Medical Care in the Independent Healthcare Sector from 2018 to 2023</u>	Federation 2025/43	 3
<u>Safe Internet for Pupils</u>	Federation 2025/44 Burgenland 2025/6 Carinthia 2025/4	 16
<u>Average Income and Additional Pension Contributions in Federal Public-Sector Companies 2023 and 2024</u>	Income 2025/1	 10

The ACA submitted the reports to the National Council, the provincial parliaments and the Vienna Municipal Council as well as to the municipal councils and the municipal associations in electronic form. For the sake of transparency, the ACA also publishes all reports on its website at www.rechnungshof.gv.at; access is barrier-free. This means that the PDF files can be retrieved by people with visual impairments with the help of a speech reproduction programme.

In 2025, the ACA also audited the political parties' statements of accounts as to their completeness, accounting correctness and compliance with the Political Parties Act; it published the following audit outcomes:

Outcomes of the ACA's Audits	Volume
2023 Statement of Account of the Bürgerforum Tirol – Liste Fritz	Parties 2025/3
2023 Statement of Accounts of the Bierpartei	Parties 2025/5
2023 Statement of Accounts of the NEOS – The New Austria and Liberal Forum	Parties 2025/7
2023 Statement of Accounts of Team Kärnten – Liste Köfer	Parties 2025/8
2023 Statement of Accounts of THE GREENS – THE GREEN ALTERNATIVE	Parties 2025/16

In addition, the ACA published the following results that it had obtained from the audit of the election campaign reports on the 2024 National Council election and the 2024 European Parliament elections in 2025:

Outcomes of the ACA's Audits **Volume**

2024 NATIONAL COUNCIL ELECTION

The Social Democratic Party of Austria (SPÖ)	Parties 2025/9
Die Bierpartei	Parties 2025/10
NEOS – The New Austria and Liberal Forum	Parties 2025/11
The Communist Party of Austria (KPÖ)	Parties 2025/12
Austrian People's Party (ÖVP)	Parties 2025/13
THE GREENS – THE GREEN ALTERNATIVE	Parties 2025/14
The Freedom Party of Austria (FPÖ)	Parties 2025/15

2024 EUROPEAN PARLIAMENT ELECTIONS

The Social Democratic Party of Austria (SPÖ)	Parties 2025/1
Austrian People's Party (ÖVP)	Parties 2025/2
THE GREENS – THE GREEN ALTERNATIVE	Parties 2025/4
NEOS – The New Austria and Liberal Forum	Parties 2025/6



3.3 AUDITING IN THE PROVINCES

Within the scope of its audits, the ACA regularly examines not only federal entities which are subject to its audits but also the use of public funds at the provincial level as well as the provinces' collaboration with federal civil service entities. During these audits, it makes findings and recommendations which may also be relevant for provinces that were not involved in the audit. As a body of both the Federation and the provinces, the ACA can generate added value and contribute to a shared understanding on the topic of task performance.

In 2025, the ACA published, among others, its report on "Supervision of Municipal Associations in Lower Austria and Tyrol" (volumes Lower Austria 2025/4, Tyrol 2025/3). Municipalities come together in municipal associations in order to jointly and more efficiently perform tasks, such as water resource management or school maintenance. At the time of the audit, there were 631 municipal associations in Lower Austria and 289 in Tyrol. In both provinces, the supervisory authorities were incorporated into the offices of the provincial governments. Their supervisory activities included legal and financial approvals, supervisory audits as well as reviews of budgets and financial statements.

The supervisory authorities had neither established a method for selecting municipal associations for their supervisory audits nor audited all types of municipal associations on a regular basis. Audit activities in the fields of task performance, compliance systems, economic efficiency and financial risks were only documented in individual cases. The ACA recommended therefore that an adequate strategy for the risk-based selection of audit objects be

defined and that all necessary audit activities be carried out within the scope of supervisory audits.



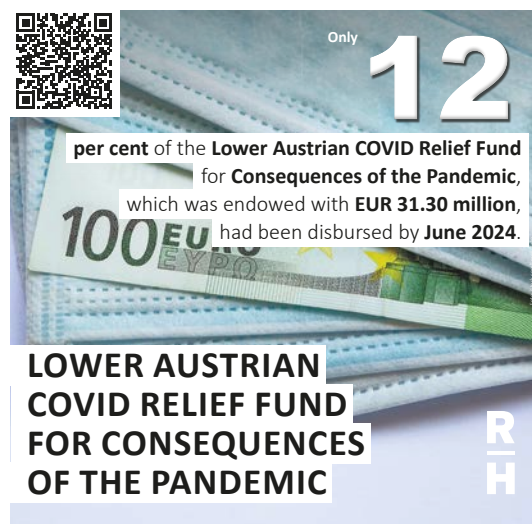
As of the 2020 financial year, all municipal associations were required to use double-entry accounting; the published financial statements needed to contain a cash-flow statement, an operating statement and a statement of financial position. In contrast to Tyrol, Lower Austria made an exception for small municipal associations, setting the threshold at EUR 700,000: these entities only needed to submit a cash-flow statement. The province of Lower Austria did not sufficiently inform municipal associations about the application of this threshold, which resulted in legal uncertainties for small municipal associations. In 2022, there were still municipal associations which, despite their size, did not submit complete financial statements. In addition, a review of electronically submitted budget data in the province of Tyrol showed that some of this data contained errors, even though automated plausibility checks had been put into place. Based on the above findings, the ACA recommended that municipal associations be made aware of the applicable legislation and notified if their accounts are not in line with the

2015 Subnational Budgets and Accounts Ordinance (Voranschlags- und Rechnungsabschlussverordnung 2015). Moreover, it advised that the supervisory authorities should increase the efficiency of their plausibility checks.

In its report on “Teaching Staff Deployment” (volumes Federation 2025/18, Upper Austria 2025/3, Tyrol 2025/2), the ACA assessed in particular the forecasts, the actual demand for teaching staff and the measures taken to meet this demand. Over the course of the 2022/23 school year, additional teaching duties taken up by provincial and federal teachers equalled roughly 7,000 full-time equivalents. Since the 2018/19 school year, the volume of additional teaching duties has increased by 20 per cent. Even though it was primarily federal teaching staff who took up additional teaching duties, additional teaching duties taken up by provincial teachers rose by more than 40 per cent over the period from 2018/19 to 2022/23. In the opinion of the ACA, this increase was the result of an overburdened staffing situation, as additional teaching duties were used to mitigate the unmet demand for teaching staff. The Federal Ministry of Education, Science and Research considered additional teaching duties to be a repository of additional staff. The ACA perceived this situation to pose a risk of increased pressure on individual teachers. It acknowledged the ministry’s analysis of the reasons behind the reliance on additional teaching duties but critically noted that only a small number of boards of education had taken measures to reduce this dependency. The ACA recommended that the ministry and the boards of education develop a binding strategy for the reduction of additional teaching duties, including setting a per-teacher limit.

With the 2020/21 school year in particular, part-time employment rates increased among both federal and provincial teachers. Out of 126,993 teachers across Austria, 49,201 teachers (or 39.5 per cent) worked part-time, with those rates reaching 46.4 per cent in Upper Austria and 41.4 per cent in Tyrol. The ACA was aware that the high part-time employment rate was partly caused by part-time students, by the use of statutory part-time and by other reasons (e.g. the weighting system for different teaching subjects). However, it saw potential for reducing the teacher shortage by lowering the high part-time employment rate. To this effect, it recommended that the Federal Ministry of Education, Science and Research and the boards of education monitor the development of weekly working hours and devise a binding strategy for the reduction of the part-time employment rate.

In its report on the “Lower Austrian COVID Relief Fund for Consequences of the Pandemic” (volume Lower Austria 2025/3), the ACA highlighted that the use of the fund’s eleven different types of support fell well below expectations. As at the beginning of June 2024, only 12 per cent of the budgeted funding volume of EUR 31.30 million had been disbursed.

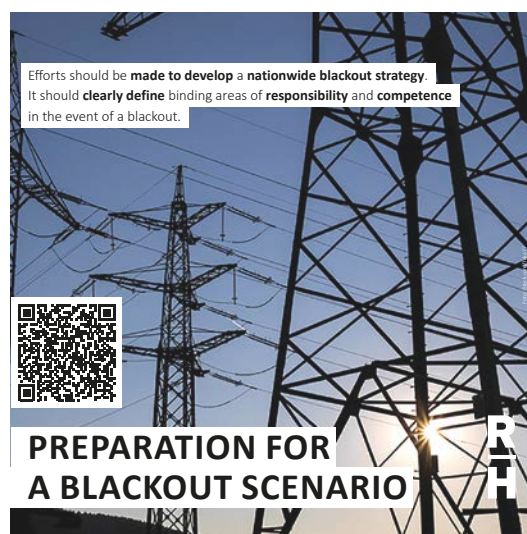


The compensatory payments for administrative penalties financed by the fund were prone to undermine the usefulness and the imperative of complying with norms. In light of the signal they sent, they were therefore problematic from a rule of law perspective. The funding guidelines did not specify which types of association projects were eligible for funding and which priority areas they were required to address. In addition, the quality of the services provided by these association projects was not guaranteed.

Prior to the setup of the Lower Austria COVID Relief Fund for Consequences of the Pandemic, the province of Lower Austria had neither calculated the demand for funding nor compiled an overview of the already existing organizations and support programmes with similar objectives. The ACA emphasized that, in the interest of the efficient use of public funds, new funding instruments should only be introduced after a thorough assessment of demand.

In its report on “Preparation for a Blackout Scenario” (volume Federation 2025/2, Styria 2025/1), the ACA audited the measures planned and implemented in Styria, among other regions, to prepare for blackouts. It noted that the province of Styria had developed an action plan for this purpose, comprising, among other things, the definitions of blackout-relevant tasks and staff, the mapping-out of emergency power-supplied infrastructure, a communication plan and an alert system. The insights and the experience gained as well as the problems encountered during this process ought to be shared within the framework of the coordination committee of the National Crisis and Disaster Protection Management, which is part of the Federal Ministry of the Interior. The Styrian chap-

ter of the Civil Protection Association – funded by the province of Styria – prepared a guideline for municipalities in the form of a workbook and furnished it to all 286 Styrian municipalities in the autumn of 2019 in order to support them in the drafting of a blackout contingency plan.

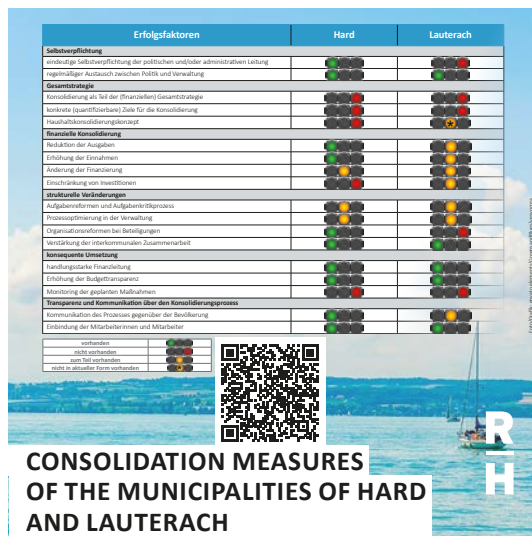


3.4 AUDITING IN THE MUNICIPALITIES

The ACA’s audit remit also covers municipalities with more than 10,000 inhabitants as well as municipal associations. The ACA regularly incorporates them in its audit programme and analyses the accounts of municipalities on a case-by-case basis. Since many municipalities face comparable problems, the ACA assumes that the impacts of audits of individual municipalities are not restricted to the respective audited entity, but that other municipalities may likewise benefit from the ACA’s recommendations.

On account of the above-average levels of debt and the significant increase in borrow-

ing over the period from 2010 to 2023, the ACA concluded that the Vorarlberg municipalities of Hard and Lauterach needed to take consolidation measures. Within the scope of its audit on “Consolidation Measures of the Municipalities of Hard and Lauterach” (volume Vorarlberg 2025/4), it analysed the financial situation of the two municipalities and assessed their consolidation measures.



Both municipalities exhibited high financing requirements, caused primarily by the following factors: high investment activity (e.g. related to childcare and sewage disposal), repayments of financial debt and comparatively low surpluses generated in operational management. Both municipalities met their financing requirements mainly by taking out loans and by reducing liquid assets. As at 31 December 2023, the municipality of Hard had ten fixed interest rate loans and 16 variable interest rate loans; the municipality of Lauterach held 22 loans with fixed interest rates and 15 with variable interest rates. Both municipalities transferred municipal tasks to federations of associations or entities in which they held equity interests, some of which also had substantial debts and therefore required financial transfers from the two

municipalities. In addition, these municipalities assumed liability for entities in which they held equity interests and for federations of associations; the municipality of Hard did so even for associations.

The municipality of Hard implemented different measures for the reduction of operational spending; however, the consolidation measures lacked strategic direction. The municipality of Lauterach only implemented a handful of measures to reduce spending. The ACA identified potential improvements on the matter of task reform as well – neither of the two municipalities had in place a formal task reviewing process aimed at analysing and optimizing municipal task performance in a structured and targeted manner. In its report, the ACA highlighted the broader success factors for consolidation within municipalities: personal obligation, overall strategy, financial consolidation, structural changes, consistent implementation as well as transparency and communication with regard to the consolidation process. Neither Hard nor Lauterach had a budget consolidation plan or medium- and long-term consolidation objectives in place. The ACA therefore recommended that both municipalities prepare a budget consolidation plan, which would include the principles of budget management, (quantifiable) medium- and long-term objectives as well as the measures to be implemented. New borrowing would need to be curbed, and further measures for the reduction of operational spending ought to be assessed in a targeted manner in order to induce structural savings.

In its report on the “Provincial Capital of Salzburg” (volume Salzburg 2025/2), the ACA noted that the financial situation had started to improve from 2021 onwards. In 2022, the city was able to close the financial year with a

profit amounting to EUR 66.08 million, mainly due to an increase in tax revenue. Concurrently, it reduced outstanding debts by more than EUR 64 million and was able to increase its liquid assets by 49 per cent. According to the medium-term financial budget for the period spanning 2024 to 2027, this positive trend is unlikely to continue, due to an increase in staff and in administrative and operating expenditure (from 2019 to 2022, the headcount rose by 66 full-time equivalents, staff expenditure increased by 8 per cent to EUR 241.84 million) as well as to increased investment volumes (restoration and expansion of the festival halls). Balancing the budget would only be made possible by taking out loans.



The provincial capital of Salzburg adopted a new salary scheme with higher entry-level salaries and lower end-of-career salaries, resulting in flatter lifetime earnings profiles. The new scheme engendered an introductory cost of EUR 7.10 million in 2023 and can be expected to lead to savings, vis-à-vis previous staff expenditure levels, from 2052 onwards. However, cost estimates project an additional EUR 206 million in staff expenditure by 2051.

The provincial capital reformed the tasks, structures and processes of the city's administration, albeit without having quantified savings targets. Seven out of the city of Salzburg's eleven associated and affiliated companies as well as Messezentrum Salzburg GmbH (operating company of the trade fair centre in Salzburg) had permanently relied on transfer payments made by the city of Salzburg. Over the period 2019 to 2022, the city of Salzburg had not ensured that its associated and affiliated companies reported in a consistent, complete and uninterrupted manner.

As the ACA highlighted in its report on the "Municipality of Deutschlandsberg" (volume Styria 2025/5), the municipality of Deutschlandsberg had hardly had any financial leeway between 2020 and 2023 to finance planned investments on its own. The municipality recorded a negative net result in its operating statement, which it was only able to improve/offset by releasing funds from a budget reserve (EUR 10.36 million). In the core budget, outflows arising from budgeted operations were not matched by inflows. The city was equipped with neither a cost accounting nor a fee calculation system for its fee-funded services. The medium-term financial budget for the period from 2025 to 2028 failed to include consolidation measures with direct impact on the budget. Therefore, the reinstatement of a balanced budget could not be anticipated.

The municipality of Deutschlandsberg held direct equity interests in six companies. In the period spanning 2020 to 2022, it granted them subsidies in the amount of EUR 1.02 million, primarily to cover deficits and support day-to-day operations. The main business activity of the companies in which the municipality held a controlling interest was

the letting and leasing of municipal properties. The municipal administration could also provide these services itself.



At the beginning of April 2023, the municipality owned approximately 1,200 properties, with a combined surface area measuring 3.07 million m², but it lacked a property management strategy. The property transactions of an association controlled by the municipality and of a private company were not subject to decision-making in the municipal council, were bound by lower attendance and approval quorums than in the municipal council and did not require supervisory approval, which rendered them less transparent. The municipality had no standardized procedure in place for pricing properties, nor did it specify when a market value appraisal should be commissioned to determine the value of a property. In general, sales processes were not thoroughly documented.

Within the scope of a sample audit, wherein the audited entity is selected at random, independently of the volume of funds it manages or other risk factors, the ACA audited “Montforthaus Feldkirch GmbH” (volume Vorarl-

berg 2025/3). The company is owned by the city of Feldkirch and it operates the Montforthaus congress, culture and event centre, which is also owned by the city. Inaugurated in 2015, the Montforthaus, whose construction cost almost EUR 45 million, placed an annual burden of approximately EUR 4 million onto the Feldkirch city budget. The underutilization of the centre notwithstanding, the annual operating deficits were further caused by significant losses incurred by the attached restaurant establishment. The objective of obtaining a balanced operating result was not attained; the Montforthaus managed to cover just 43 per cent of its costs from its own resources in 2023.



Since the founding of Montforthaus Feldkirch GmbH, the city of Feldkirch has repeatedly altered the scope of its tasks and activities. Despite occasional discussions within the company’s bodies, there was never a clear strategic direction, nor did the owner set objectives for the company or its managing director. In addition, the company neither documented the assumptions which had been made for the preparation of its annual budget nor had compiled management-relevant data, such as event and visitor statistics, of sufficient quality.

In its comment on the ACA's audit results, the city of Feldkirch had already promised to implement central recommendations, particularly with regard to the development of a business strategy, the formulation of indicator-based objectives and the continued monitoring of target achievement. Following the publication of this report in June 2025, the city government announced a fresh start for the Montforthaus, to be carried out with the support of an external consulting company and public involvement. In addition, personnel changes were made in the management and supervisory boards of Montforthaus Feldkirch GmbH.

3.5 SPECIAL AUDITS

Under special circumstances and to a limited extent, the Federal Constitutional Law provides the Federal Government or a provincial government as well as the National Council or a provincial parliament with the possibility to address an audit request or demand to the ACA.

Owing to an amendment to the Rules of Procedure of the National Council (Federal Law Gazette I 141/2022), which entered into force on 1 January 2023, members of a parliamentary group with fewer than 20 Members of Parliament can now also address an audit request to the ACA, provided that all members of the parliamentary group are in favour of the request. The amendment also removed the total limit of three pending audits.

In 2025, no special audit pursuant to section 99 para. 2 of the 1975 National Council Rules of Procedure Act (Geschäftsordnungsgesetz 1975) was requested.

At the end of December 2025, the ACA was in the midst of carrying out the following special audits pertaining to:

- the municipality of Matrei in East Tyrol (unanimous decision of the Tyrolean Provincial Parliament; the additional request was adopted by a majority (opposed by The GREENS and Liste Fritz))
- services provided by the federal ministries in connection with political parties (requested by members of the National Council (FPÖ))
- espionage prevention (requested by members of the National Council (NEOS))

In 2025, the ACA published five special audit reports:

- "Limited-Profit Building Associations in the Province of Styria – Governance of Housing Subsidies and Supervision" (volume Styria 2025/6)
- "KELAG" (volume Carinthia 2025/2)
- "Agency for European Integration and Economic Development and the Role of Federal Ministries" (volumes Federation 2025/36, Upper Austria 2025/5)
- "Steiermärkische Krankenanstaltengesellschaft m.b.H. – Care Planning and Structure" (volume Styria 2025/9)
- "Investments of the Oesterreichische Nationalbank (Central Bank of Austria)" (volume Federation 2025/41)

From December 2023 to July 2024, the ACA audited the governance of housing subsidies granted by the province of Styria to limited-profit building associations and their respective supervision. The audit was prompted by a request from members of the provincial parliament of Styria (FPÖ, The GREENS and KPÖ). The request was based on media reports claiming that the provincial government of Styria did not meet its supervisory obligations, pursuant to the Limited Profit Housing Act (Wohnungsgemeinnützigkeitsgesetz), with regard to the Messequartier housing construction project in Graz. In its report on “Limited-Profit Building Associations in the Province of Styria – Governance of Housing Subsidies and Supervision” (volume Styria 2025/6), the ACA highlights that the governance of housing subsidies could be improved in certain areas. Notably, the province of Styria did not systematically verify the complex rent calculation system which exists under Styrian housing subsidy law and is barely comprehensible to tenants of limited-profit building associations.

At the beginning of 2004, the province of Styria recommended that limited-profit building associations apply the so-called Styrian Model when calculating the purchase price of subsidized rental units with an option to purchase; however, the model was not legally binding under subsidy law. In 2017, the Styrian provincial group of limited-profit building associations informed the province of Styria that it could no longer use this method when calculating purchase prices. Subsequently, affected tenants had the courts determine the purchase price of their units. As the Styrian Model was no longer in use, the ACA saw a need to act in order to make the method for calculating the purchase price of a subsidized rental flat with a purchase option more transparent and comprehensible.

It recommended that the province of Styria compel limited-profit building associations to agree on a transparent and comprehensible calculation method from the outset, upon signing of the tenancy agreement.

The province of Styria’s supervisory activities relating to the calculation of rent and the setting of purchase prices in accordance with the Limited Profit Housing Act were generally suitable for mitigating the risk of incorrect calculation.

The report on “KELAG” (volume Carinthia 2025/2) was based on a request by FPÖ members of the provincial parliament of Carinthia for an audit of the electricity pricing policies of KELAG-Kärntner Elektrizitäts-Aktiengesellschaft (Carinthian electricity provider), abbreviated as KELAG. The request was prompted by the increase in KELAG’s electricity rates, following disruptions on the electricity market from autumn 2021 onwards.



These disruptions led to a sharp increase in electricity wholesale prices on the futures market, which reached an all-time high in August 2022. Uncertainty about the lawfulness of these price increases (other energy suppliers

also raised their rates) led to numerous lawsuits across Austria, some of which impacted KELAG. In addition, the higher profits generated by selling electricity from renewable energy sources on the wholesale market raised concerns about the necessity of price increases.

During its audit, the ACA noted that, compared to other provincial energy suppliers, KELAG increased its rates for existing customers at a later date and by a smaller margin. The timing and the magnitude of the respective rate changes were justifiable in light of the longer-term electricity procurement strategy and price calculations of KELAG.

However, there was a certain margin for manoeuvre in terms of pricing, as KELAG was able to generate a higher overall result in the energy segment from 2023 onwards. The utilization of this margin was always at the discretion of KELAG's bodies within the scope of its business activities, taking into account the company goals, competition and owner requirements. Pursuant to the 2011 Electricity Act (Elektrizitätswirtschafts- und -organisationsgesetz 2011), providers of energy services must act in line with the principles of "both providing secure, environmentally sound and efficient services at reasonable cost, and of a competitive electricity market". The ACA recommended that KELAG and the province of Carinthia enshrine these principles as business objectives for KELAG in accordance with the statutory requirements, for example in the articles of association or in the mission statement.

The province's strategic objectives, as set out in the shareholder agreement with another minority shareholder, were far too general and contained no overarching federal or Carinthian strategies and targets developed in accordance with EU requirements. The ACA recommended

that the province of Carinthia formulate an equity interest strategy for KELAG and that it define equity interest objectives in a comprehensible and transparent manner. The equity interest strategy would also need to take into account overarching strategies and objectives developed in accordance with EU criteria, such as the energy policy objectives of the province of Carinthia for the expansion of renewable energy sources or the guidelines on the affordability and the security of energy supply.

The audit of the "Agency for European Integration and Economic Development and the Role of Federal Ministries" (volumes Federation 2025/36, Upper Austria 2025/5) was initiated by the Federal Minister of Defence through a substantiated request.



The Agency for European Integration and Economic Development (AEI), which was founded in 2003 by staff members from the Federal Ministry of Finance, was an enterprise which took the legal form of a non-profit association. The association, as the sole shareholder, established the limited liability company of the same name in 2006. Henceforth, the association and the limited liability company of the same name existed in parallel and pursued the

same purpose, namely implementing or administering EU-funded projects, some of which involved Austrian federal ministries or their staff members as experts. Alongside the Federal Government, a maximum of two other public entities were full members of the association at any one time in the audited period from 2017 to 2022. The Federal Government's membership in the association was comprised of up to six federal ministries, across different departments. It was only the Federal Ministry of Finance and the Federal Ministry of the Interior who were involved in EU-funded projects with AEI participation. Until 18 May 2021, the Federal Government held the majority of votes during member meetings, as each federal ministry participating in the association was, under the members' statutory rights, treated as a full member of the association. This meant that the Federal Government was entitled to one vote per federal ministry participating in the association at each member meeting and in the association's executive board. Other than the Federal Government (Federal Ministry for Arts, Culture, the Civil Service and Sport, Federal Ministry of the Interior, Federal Ministry of Social Affairs, Health, Care and Consumer Protection, Federal Ministry of Defence), only the city of Wels and the municipality of Deutsch Jahrndorf were full members of the AEI association in 2021. Nonetheless, effective governance and control by the Federal Government was contingent on a coordinated approach by the federal ministries' delegates and representatives within the association's bodies, which the participating federal ministries could not ensure on a continuous basis, also owing to the lack of governance and control mechanisms as defined by public sector equity interest management. Delegated representatives were too passive at times and displayed inadequate awareness of internal

control systems in relation to multiple roles held by a single person or the transfer of voting rights, among other issues. This led to apparent information gaps, governance deficits, conflicts of interest, supervision and control deficiencies as well as a lack of transparency.

Under these circumstances, the Federal Government lost its dominant position as a result of an amendment to the statutes made in May 2021. Following this amendment, the Federal Government no longer held four votes – i.e. one per participating federal ministry – but a single vote at the association's member meetings, just like the city of Wels and the municipality of Deutsch Jahrndorf. The amendment to the statutes was controversial but legally valid, as the federal ministries did not object. At the end of 2021, the participating federal ministries withdrew from the association, thus terminating the Federal Government's membership.

The AEI's economic situation was largely dependent on the number and the type of projects carried out. Between 2017 and 2021, the AEI received funds amounting to no less than EUR 32.63 million. The two largest providers of public funds were the European Commission with EUR 19.32 million and the Federal Ministry of the Interior with EUR 4.26 million. Some projects proved lucrative for the AEI thanks to billable services (such as the twinning projects), while others barely broke even (such as the project assistance services provided to the Federal Ministry of the Interior). Projects in the latter category increased over the course of the audited period.

Due to the amendment to the statutes made in May 2021, the European Commission withdrew the AEI GmbH's (limited liability company) mandate for twinning projects in

August 2022. Thus, the AEI was no longer able to carry out the twinning projects which had proven so lucrative.

The AEI's accounts exposed the following deficiencies: accounting documents (related to the cost allocation between the association and the limited liability company, for example) were not always comprehensible and proper accounting principles had been violated in some cases. In instances of payments and accounting entries without receipts, for example, neither the basis nor the purpose of the transactions was documented.

In the spring of 2022, the Public Prosecutors' Office of Vienna launched criminal investigations against legal entities and individuals connected to the AEI. In October 2022, AEI GmbH, which had been managing business operations since 2018, filed for insolvency; by 2021, its negative equity had increased to EUR 1.12 million. As a result of the insolvency filing, the European Commission cancelled previously suspended projects and lodged claims totalling approximately EUR 9.72 million in the insolvency proceedings. Aggregate claims against the AEI GmbH amounted to approximately EUR 10.98 million. Neither the criminal investigations nor the insolvency proceedings had been concluded by the spring of 2025.

In the opinion of the ACA, the federal ministries audited should identify companies which take the legal form of associations in their respective spheres of influence and ensure, at least by way of a monitoring mechanism within the scope of public sector equity interest management, that potential information deficits regarding their financial management and business activities are ruled out. If the economic situation of these associations requires it, for example in the case of negative equity

across multiple accounting periods, they ought to be actively managed and controlled within the scope of public sector equity interest management.



Prompted by a substantiated request from the provincial government of Styria, the ACA audited Steiermärkische Krankenanstaltengesellschaft m.b.H (Styrian hospital operator), abbreviated as KAGes, the province of Styria and the Health Fund Styria (Gesundheitsfonds Steiermark), placing care planning and structure in the spotlight. Concurrently, members of the provincial parliament of Styria requested that the provincial audit institution of Styria conduct an audit of KAGes, with a focus on staffing issues. In its report on “Steiermärkische Krankenanstaltengesellschaft m.b.H. – Care Planning and Structure” (volume Styria 2025/9), the ACA highlighted that costly in-patient care was employed more extensively in Austria than in other countries. Within the scope of the 2013 health care reform, the Federation, all provinces and the social insurance providers agreed to shift a portion of healthcare services to day clinics and outpatient departments at hospitals and subsequently to the extramural sector.

Back in 2016, during consultations with health partners such as KAGes and the Styrian Medical Chambers, the province of Styria, the Health Fund Styria and social insurance providers began discussing and drafting the 2035 Health Plan, a long-term strategy for the adaptation of healthcare in Styria. In doing so, they placed particular emphasis on the significant shift in circumstances, such as an ageing population, medical advancements, new provisions limiting working hours and the increase in part-time employment. The initial preparatory steps on the road leading to the long-term structural reforms envisioned by the 2035 Health Plan were laid out in the 2025 Styrian Regional Healthcare Structure Plan (Regionaler Strukturplan Gesundheit Steiermark, RSG 2025), which was adopted in 2017. However, this text only partially reflected the desired expansion of the range of medical services at just a few centrally located hospital sites. As a result, KAGes did not further restructure its sites by consolidating its range of services – as envisioned in the 2035 Health Plan – when it implemented the RSG 2025. Instead, it retained its smaller sites (albeit organized in associations).

In 2022 and 2023, KAGes experienced difficulties in operating its sites with its available staff. This required structural measures in the short term, which were not covered by the RSG 2025, in order to ensure that healthcare could be provided in a needs-based fashion with the existing staff resources. In the opinion of the ACA, these measures were generally in line with the structural changes that the 2035 Health Plan and the RSG 2025 envision by means of a consolidation of services at a few centrally located hospital sites. However, the full implementation of the planned healthcare concept requires additional far-reaching measures in hospitals and in the independent healthcare sector and was still unrealized in many regions.

In order to implement the structural changes planned at the federal and provincial levels, services needed to be shifted not only to day clinics and to outpatient departments at hospitals but to the extramural sector as well. This requires the coordinated adjustment of capacities, and regardless of all else, cooperation with social insurance providers. At the end of 2024, of the 30 primary care facilities (health centres) planned by 2025, 19 were in operation in the extramural sector in Styria

With the availability of staff resources and the quality and accessibility of healthcare at these sites in mind, the ACA recommended that the province of Styria, the Health Fund Styria and KAGes enshrine the planned structural reforms in binding structural planning instruments (particularly within the RSG 2030) – taking into account the healthcare concept envisioned by the 2035 Health Plan – precisely and thoroughly define and subsequently implement these measures.

Because of a request by SPÖ members of the National Council, the ACA audited “Investments of the Oesterreichische Nationalbank (Central Bank of Austria)” (volume Federation 2025/41).



**INVESTMENTS OF THE
OESTERREICHISCHE NATIONALBANK
(CENTRAL BANK OF AUSTRIA)**

his audit focused on the investment activities of the Oesterreichische Nationalbank (OeNB), placing specific emphasis on the bank's own investments in the period spanning 2019 to 2023. Their value decreased from EUR 27.408 billion in 2019 to EUR 24.294 billion in 2023. In 2022, the OeNB's returns on its own investments were decidedly negative (it incurred an overall loss of EUR 2.271 billion). These negative returns were primarily the result of losses on bonds, caused by high inflation rates and rising central bank policy rates. Despite negative trends in the bond and stock markets, the OeNB did not report a net loss for the year 2022. It achieved this chiefly by releasing a risk provision in the amount of EUR 1.934 billion, which primarily covered the losses incurred from direct investments in government bonds.

From 2022 onwards, the OeNB was no longer able to distribute profits and dividends to the Federation. The OeNB anticipated net losses for the coming years, thus the Federation cannot expect to receive a profit share or dividend during this period either.

In 2021, the OeNB adopted a new investment and risk management concept, which was geared towards a longer-term stable portfolio with a volume of EUR 25.500 billion. The OeNB implemented the concept, even though its existing IT infrastructure did not fulfil the necessary requirements. According to the OeNB, the completion of the corresponding project was delayed from mid-2024 to end of 2026.

In January 2024, against the backdrop of now-insufficient risk coverage and rising interest rates, the OeNB fundamentally altered the structure and reduced the volume of its investments to approximately EUR 12.500 billion, that is to say, to less than half of the initial volume. In the opinion of the ACA, this massive reduction revealed conceptual shortcomings in the underlying management of investment and risk. Therefore, the ACA recommended, among other things, that the OeNB ensure the relevant framework conditions and system infrastructures are in place before implementing new investment and risk management approaches. In addition, the investment and risk management approach ought to be fundamentally revised; when doing so, proper consideration should be given to, among other factors, the calculation of interest rate levels and its own financing costs, monetary policy risks and the returns on investments necessary to cover the OeNB's operating expenditure.



3.6 FEDERAL FINANCIAL STATEMENTS

ECONOMIC CONDITIONS

In June 2025, the ACA submitted the Report on the 2024 Federal Financial Statements to the National Council. In the 2024 financial year, the domestic economy faced an economic downturn for the second consecutive year and challenging economic conditions for the fifth year running. The COVID-19 pandemic and the surge in inflation continued to weigh heavily on the economy, with lasting effects on the macroeconomic environment. The domestic economy shrank by 0.7 per cent in real terms but grew by 3.4 per cent in nominal terms. Inflation was at 2.9 per cent, which was significantly lower than in 2023, and slowly approached the European Central Bank's target of 2.0 per cent. With the recession, the unemployment rate also began to rise. In 2024, it stood at 7.0 per cent.

CONSOLIDATED FINANCIAL STATEMENTS AND STATEMENT OF COMPARISON OF BUDGETED AND ACTUAL AMOUNTS

The 2024 net result, i.e. the difference between expenditure and revenue, was once again decidedly negative and amounted to -EUR 13.755 billion, meaning that it was EUR 3.038 billion lower than in 2023. On the one hand, higher tax revenue, caused by increased salary levels and rates of inflation, led to a marked increase in revenue; on the other hand, expenditure also rose considerably, by EUR 9.909 billion. This sharp increase was primarily caused by higher subsidies for renewable energy sources as well as larger federal contributions to pension and social insurance providers.

The negative balance in the 2024 cash-flow statement accounted for -EUR 19.119 billion, representing a EUR 1.736 billion improvement in comparison with the budgeted amount. Decreased inflows – EUR 1.065 billion below the amount budgeted in the estimate – were primarily the result of shortfalls in public revenue, owing to a drop in energy tax and the value added tax yields; the latter was due to sluggish consumption growth. The significant shortfall in inflows was also caused by the EU's Recovery and Resilience Facility, as the payment request submitted at the end of 2024 had not yet led to any inflows. Outflows were EUR 2.801 billion lower than budgeted. This was primarily due to a drop in interest rates and other financial expenditure, as the interest rate level was lower than the presumed rate used during the budgeting process.



A comparison of the budgeted and the actual figures shows that, since 2020, actual revenue and expenditure have diverged significantly from budgeted amounts, resulting in net results which were, in most cases, markedly better than what was budgeted. In the opinion

of the ACA, the budgets were not always high in quality. The ACA believes it is necessary to once again base future budgeting more closely on the principles of budgeting pursuant to section 28 of the 2013 Federal Organic Budget Act (Bundeshaushaltsgesetz 2013).

As at 31 December 2024, the Austrian Federation's assets accounted for EUR 131.387 billion, which was higher than in 2023 (+EUR 5.417 billion). This increase was principally due to higher long- and short-term receivables. They arose primarily from the accrual of interest and disagios in the area of financial debt management and from the receivable from the European Commission under the Recovery and Resilience Facility. Liquid assets declined (-EUR 3.184 billion). The assets were backed by borrowed funds amounting to EUR 360.026 billion, which were EUR 17.797 billion higher than in 2023 and primarily caused by an increase in financial debt.

Net assets – i.e. the balance figure resulting from the difference between borrowed funds and assets – amounted to -EUR 228.639 billion in 2024 and were thus negative. This represented a further decline in the amount of EUR 12.379 billion compared to 2023, once again due to the persistently negative net result.

FINANCIAL IMPACTS OF THE INFLATION RELIEF MEASURES AND THE RELIEF MEASURES FOR SECURING ENERGY SUPPLY ON THE FEDERAL BUDGET

As in 2023, the public was again allocated inflation relief in 2024, specifically in the form of grants to mitigate the increase in energy costs. In 2024, a total of EUR 5.766 billion was earmarked for these measures in terms of

inflows and outflows. The actual payments for these relief measures amounted to EUR 2.642 billion. The relief measures targeted private households and companies alike. Private households received support totalling EUR 1.472 billion. EUR 1.170 billion were paid out to companies and self-employed persons in order to mitigate the impacts of inflation.

BUDGET MANAGEMENT

In 2024, the Federal Minister of Finance approved overruns of the budget estimates in the cash-flow statement amounting to EUR 4.726 billion, of which EUR 909.00 million went to the expansion of renewable energy sources and EUR 698.88 million was due to lower compulsory contributions to pension insurance and increased expenditure on pensions. The funds for these budget overruns were almost entirely covered by additional inflows (EUR 4.467 billion), which originated predominantly from credit operations.

As at 31 December 2024, the budget reserves totalled EUR 28.681 billion, representing another all-time high since the federal budget reform. The highest reserve allocations were made in Subdivision 58 (financing operations, currency swap contracts). The primary reasons for this were low net disagios, as the issuance of federal bonds other than the ones originally planned at the time of budgeting was increased for the Federal Government, as well as the low average interest rate level and the changed demand structure on the money and capital markets.

In the opinion of the ACA, the 2024 results should be taken as an opportunity to revisit the further development of a budgetary law. In the light of the EU's excessive deficit proce-

ture, this ought to lead to the improved execution of the budget.

The condition of the state’s budget must be complete and transparent at all times. The medium-term federal budgetary framework is an ambitious management tool for budgeting. As the example of the medium-term development of upper spending limits for the 2024 financial year shows, there is a clear potential for improvement when it comes to strengthening budgetary discipline.

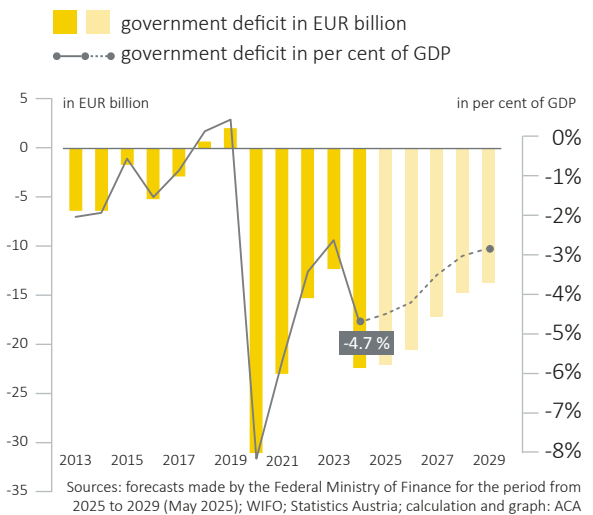
DEVELOPMENT OF PUBLIC FINANCES

In 2024, Austria had a general government deficit of -4.7 per cent of its gross domestic product, which represented a 2.1 percentage point deterioration compared to 2023. Due to additional borrowing, the general public debt increased for the fifth consecutive year; the public debt ratio increased from 77.8 per cent of the gross domestic product in 2023 to 79.9 per cent of the gross domestic product in 2024. Compared to 2023, consolidated government revenue rose by EUR 12.469 billion to EUR 249.563 billion, fundamentally on account of high wage settlements and a stable employment situation. The government’s revenue-to-GDP ratio corresponded to 50.5 per cent in 2024. Compared to 2023, consolidated government expenditure rose by EUR 23.197 billion to EUR 272.668 billion because of social benefits and staff expenditure, among other factors. Government expenditure thus grew significantly faster than government revenue. As a result, the government’s expenditure-to-GDP ratio increased from 52.2 per cent in 2023 to 55.2 per cent in 2024.

NATIONAL BUDGETING

In the 2024 financial year, the (reformed) European fiscal rules were once again applied, for the first time since their suspension in response to the COVID-19 pandemic and the energy crisis. The reform in question designated the net expenditure path as the central management tool for Member States.

DEVELOPMENT OF THE GOVERNMENT DEFICIT



The fiscal-structural plan first presented by the Federal Government in May 2025 postulates an excessive deficit procedure against Austria as well as a seven-year adjustment period. In addition to specific consolidation measures, the plan provides for 67 reform and investment projects for the period spanning 2025 to 2031. After an excessive deficit had been identified, the Council of the European Union opened an excessive deficit procedure against Austria in July 2025. The ACA acknowledges that the consolidation measures need to create a margin for manoeuvre for investments in the areas of education, business location, climate protection,

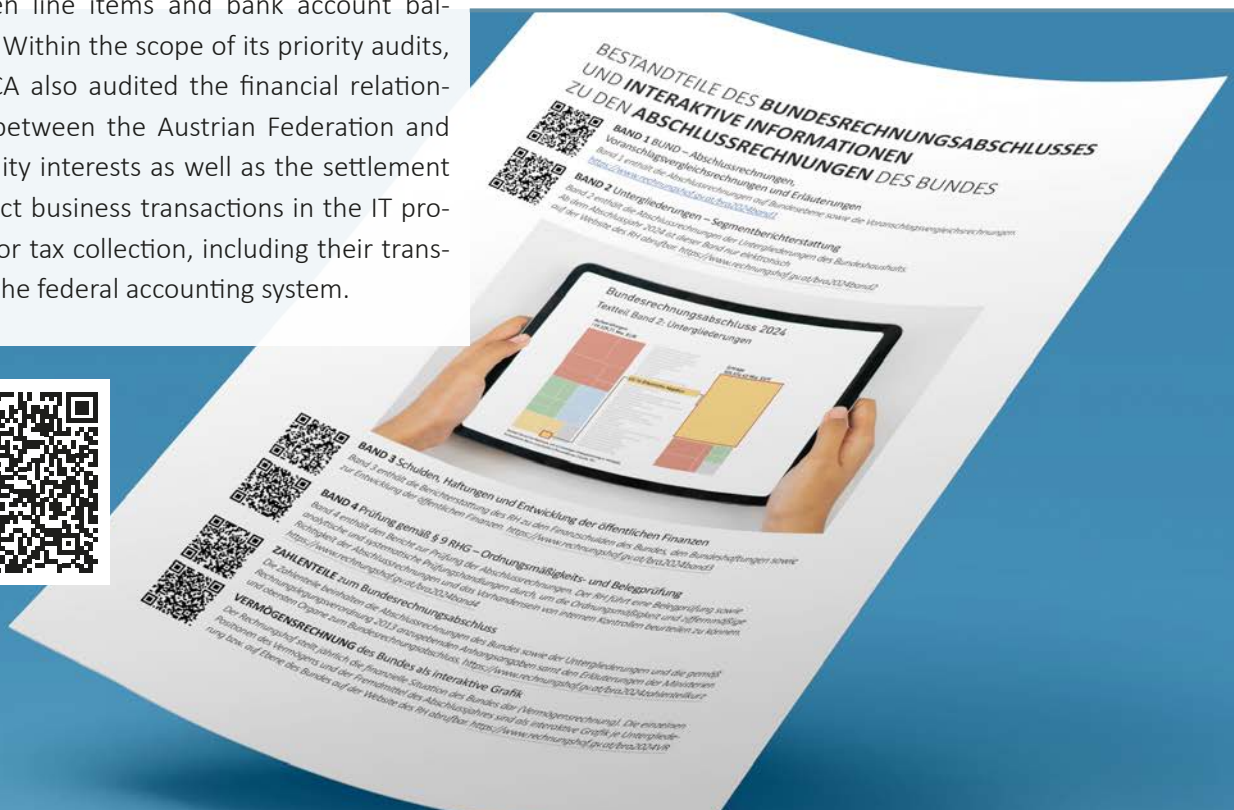
research and security going forward. At the same time, the ACA is of the opinion that structural and substantive reforms in the most funding-intensive areas of healthcare, old-age care and education are indispensable. For years, the interdependence of federal financing flows in these areas has been lamented. Spending momentum driven by demographic change, particularly with regard to the financing of healthcare, pensions and old-age care, exacerbates the situation. This spending momentum needs to be slowed.

AUDITING THE FINANCIAL STATEMENTS

In order to assess the regulatory compliance as well as the accounting correctness of the accounting records and supporting documents, the ACA audited the 2024 financial statements pursuant to section 9 of the 1948 Court of Audit Act (Rechnungshofgesetz 1948). In addition to random document checks, this audit also included analytical and systematic audit activities, such as the valuation and recording of equity interests, the recording of additions to fixed assets, the allocation to provisions as well as the review of open line items and bank account balances. Within the scope of its priority audits, the ACA also audited the financial relationships between the Austrian Federation and its equity interests as well as the settlement of select business transactions in the IT protocol for tax collection, including their transfer to the federal accounting system.

The report on the 2024 Federal Financial Statements is available on the ACA’s website at https://www.rechnungshof.gov.at/rh/home/news/Meldungen_2025/Bundesrechnungsabschluss_2024.html

There, you can also find reports on the subdivisions (volume 2), which are available in an electronic and interactive format for the first time. In addition to the text part, explanatory notes on the statement of financial position, on the differences between the operating statement and the cash-flow statement as well as the description of the revenue for all subdivisions now complement the overall understanding of a subdivision. By publishing interactive reports on the various segments, the ACA’s modern form of reporting contributes to strengthening transparency, and by refraining from publishing a print version of the text part of “Volume 2: Subdivisions”, it also fosters reduced resource consumption.



3.7 ADVISORY AND COMMITTEE ACTIVITIES

After their submission and publication, reports are discussed within the respective representative body. Prior to and in the context of the parliamentary discussion of the reports, the ACA also provides explanatory information to the members of the National Council or the provincial parliaments.

NATIONAL COUNCIL

In early 2025, 62 ACA reports submitted in the period from 2020 to 2024 were still unaddressed. In 2025, the ACA presented 44 reports as well as the Report on the 2024 Federal Financial Statements and the 2023 and 2024 Income Survey to the National Council, i.e. a total of 46 reports.

President Margit Kraker attended four meetings held by the Public Accounts Committee. She furthermore participated in two meetings of the Parliamentary Budget Committee and in four plenary sessions of the National Council. The Public Accounts Committee discussed 17 reports, including the 2024 Annual Report and the 2024 General Income Report. Consequently, 90 reports submitted by the ACA in the period from 2022 to 2025 had not yet been addressed by the Public Accounts Committee at the end of the year.



On 10 April 2025, the Public Accounts Committee dealt with the “2024 Annual Report of the Austrian Court of Audit” (volume Federation 2025/3) and the “2024 General Income Report” (volume Income 2024/1). The National Council discussed these reports in its plenary session on 25 April 2025.

The National Council’s Parliamentary Budget Committee addressed the ACA’s budget on 4 June 2025. On this subject, President Margit Kraker also participated in the National Council’s plenary session on 16 June 2025.

At its meeting held in the presence of Federal Minister Eva-Maria Holzleitner on 24 June 2025, the Public Accounts Committee dealt with the contents of the following three reports related to the areas of women, science and research: “INiTS Universitäres Gründerservice Wien GmbH” (volume Federation 2025/5), “Accreditation and Public Funding of Private Universities; Follow-up Audit” (volume Federation 2024/38) and “NEW University Funding System” (volume Federation 2025/4). It took note of the report on “FH Burgenland und FH Vorarlberg” (volume Federation 2024/22) without debate. During the debate on the respective report, the managing directors of INiTS Universitäres Gründerservice Wien GmbH and AQ Austria were available to provide information to the Members of Parliament. In its plenary session on 24 September 2025, the National Council discussed and took note of these reports.

At its meeting on 9 September 2025, which was attended by Federal Minister Christoph Wiederkehr, the Public Accounts Committee discussed the contents of three reports related to the area of education: “Foundation for Innovation in Education” (volume Federation 2025/13), “Teaching Staff Deployment”

(volume Federation 2025/18) and “8-Point Plan for Digital Learning” (volume Federation 2024/29). It took note of the reports on “Benefits Pursuant to the Childcare Allowance Act” (volume Federation 2020/24), “Austria Institut G.m.b.H; Follow-up Audit” (volume Federation 2020/44), “Corruption Prevention Systems in Selected Federal Ministries; Follow-up Audit” (volume Federation 2021/10), “Austrian Cultural Fora; Follow-up Audit” (volume Federation 2021/18) and “Spanish Riding School – Lipizzaner Stud Piber” (volume Federation 2021/36) without debate. The chairman of the Foundation for Innovation in Education was invited to provide information on the respective report. In its plenary session on 24 September 2025, the National Council discussed and took note of these reports.

The 2024 Federal Financial Statements were addressed in the Parliamentary Budget Committee on 18 September 2025 and in a plenary session of the National Council on 24 September 2025.

At its meeting on 4 November 2025, which was attended by Federal Minister Klaudia Tanner, the Public Accounts Committee focused on three reports related to the area of defence. The reports on “Preparation for a Blackout Scenario” (volume Federation 2025/2), “Task Performance and Operational Readiness of the 4th Armoured Infantry Brigade” (volume Federation 2023/32) and “Coordination of Cyber Defence” (volume Federation 2023/30) were deliberated. The National Council addressed these reports in a plenary session on 20 November 2025 and took note of them.

On 27 November 2025, the ACA contributed its expertise, particularly in the area of funding systems, to the Standing Subcommittee of the Public Accounts Committee. Division

head Robert Sattler and deputy division head Claudia Kroneder-Partisch were invited to the committee’s first meeting on the audit of all federal payments to associations, non-profit limited liability companies, foundations and similar types of organizations to provide information. In response to the questions asked by the Members of Parliament, they explained central elements, significant spheres of action and potential improvements in the area of funding systems.

ACA SPOKESPERSONS AT THE ACA

After the National Council elections on 29 September 2024 and the swearing-in of the new National Council on 24 October 2024, the Public Accounts Committee constituted itself for the 28th legislative period on 26 February 2025. Douglas Hoyos-Trauttmansdorff (NEOS), Member of the National Council, was re-elected as chair.

On 9 September 2025, the ACA spokespersons of the five parliamentary groups visited the ACA at the invitation of President Margit Kraker to share ideas. At the beginning of the new legislative period, the talks focused on the future cooperation of the ACA with the Public Accounts Committee.

In her welcome address, President Margit Kraker highlighted the importance of successful collaboration with the Public Accounts Committee and expressed her appreciation for the constructive collaboration in the past years. She provided information on current developments at the ACA and invited the Members of Parliament to make use of the pre-meeting briefings offered. Subsequently, division and department heads presented their current priorities.

The Members of Parliament expressed their appreciation for the information provided, the effective collaboration, the pre-meeting briefings and the comprehensible reports. They highlighted that the ACA carried out important work and also praised the open dialogue.

President Margit Kraker announced plans to conduct a feedback survey among Members of Parliament in 2026, which will allow Members of Parliament to put forward suggestions. She also expressed the wish to shorten the comment period in the audit process from three months to six weeks.



from left to right: Christian Lausch (FPÖ), Karin Greiner (SPÖ), President Margit Kraker, Markus Koza (The GREENS), Harald Servus (ÖVP), Douglas Hoyos-Trauttmansdorff (NEOS)

PARLIAMENTARY ENQUIRIES

In 2025, the Freedom Party of Austria (FPÖ) addressed three written parliamentary enquiries to the ACA president. The ACA must respond to parliamentary enquiries within a period of two months. The ACA generally maintains the position that the Members of Parliament's right to interpellate does not extend to the audit activities of the ACA. Pursuant to section 91a of the 1975 National Council Rules of Procedure Act (Geschäftsordnungsgesetz 1975), the right of the members of the National Council to put questions to the ACA covers "subjects within the scope of competence of the president of the ACA, insofar as they pertain to budget man-

agement as defined in the Federal Organic Budget Act (Bundeshaushaltsgesetz), staffing as defined in Article 125 para. 3 of the Federal Constitutional Law (Bundes-Verfassungsgesetz) and the ACA's organization as defined in section 26 para. 2 of the Court of Audit Act (Rechnungshofgesetz)".

PROVINCIAL PARLIAMENTS

In 2025, the ACA submitted 32 reports to the provincial parliaments. The ACA's relationship to the provincial parliaments is governed by the provincial constitutions and the standing orders of the provincial parliaments and therefore varies between provinces. All provincial parliaments address ACA reports and invite the auditors to attend the deliberations on a regular basis.

Representatives of the ACA's audit service took part in 31 committee meetings of the provincial parliaments in the provinces and the Vienna Municipal Council. At the meeting of the Vienna Municipal Council on 18 December 2025, six of the ACA's reports were discussed.

The opportunity of attending committee meetings via videoconferencing is being seized by all provincial parliaments. ACA audit teams virtually joined the meetings of provincial parliaments' oversight committees a total of 24 times. Despite the positive experiences with videoconferencing, the ACA is also happy to attend committee meetings of the provincial parliaments in person if invited.

There is one specificity as regards the financial supervisory committee of the provincial parliament of Salzburg: while committee deliberations in both the National Council and the provincial parliaments are usually not open to the public, the provincial parliament

of Salzburg livestreams the debates in its committees on its website.

MUNICIPAL COUNCILS

In 2025, the ACA submitted six reports to municipal councils.

The ACA attaches great importance to the cooperation with municipal councils. To this end, the ACA is striving to step up such cooperation and, when submitting reports at the municipal level, expressly points out that the auditors are available to provide information when the reports are being dealt with by the municipal council.

In 2025, the ACA received one invitation: on 23 June 2025, the auditors presented the report on the “Provincial Capital of Salzburg” (volume Salzburg 2025/2) and answered questions of the committee members.

3.8 PUBLIC RELATIONS

On its website www.rechnungshof.gv.at, the ACA regularly publishes reports, press releases and charts; it also makes disclosures in order to fulfil its comprehensive publication obligations pursuant to the 2012 Political Parties Act (Parteiengesetz 2012).



President Margit Kraker talks to Eva Linsinger (ORF)

In 2025, President Margit Kraker was particularly sought after by media outlets in her capacity as an expert on savings, reforms and budgetary topics. “Austria has to ensure that it returns to sustainable public finances. ‘No matter the cost’ means the price has to be paid later,” said Margit Kraker in an interview for the ORF (Austrian national broadcaster) programme “Dok1” at the beginning of 2025. And in the ORF programme “ZIB erklärt” (“ZIB Explained”), which provides more nuanced explanations of news items presented during the regular television news broadcast “Zeit im Bild”, she indicated that, among other things, the funding system offered numerous opportunities for savings within the state system. In an interview for the ORF programme “Report”, she called for structural reforms: “The only path forward requires renewing the Republic. Structural barriers need to be dismantled.” She noted that, given the high budgetary pressure, right now was the ideal time to do so.

At the end of the year, she once again advocated for the “courage to reform” in a guest editorial in the daily newspaper “Kronen Zeitung”. According to Margit Kraker, negotiations between the Federal Government and the provinces must not be struggles for power. “The healthcare system clearly illustrates that we urgently need to reinvent ourselves,” she wrote.

In “Trust: The ACA Podcast”, Margit Kraker urged for “savings and structural reforms” as well (season 5, episode 1). “I encourage the Federal Government to maintain momentum in this field and to see things through,” she said in the third episode of the fifth season of the podcast. At the same time, “structural changes” ought to be initiated “without delay”. “We have to work hard to regain our competi-

tiveness,” declared Margit Kraker in the podcast, an in-house series produced by the ACA.

In addition, the ACA maintains contact with citizens via its website and social media accounts.

Since 2025, it has also increasingly reached out to young target groups via its new TikTok channel. In its short videos, the ACA presents selected reports, drawing attention to its activities and efforts. The videos discussing the Koralmbahn project and the Federal Financial Statements gathered numerous views.



The ACA regularly invites members of the public to join the discussion: for example, in the summer of 2025, it once again called on citizens to propose audit topics. Within the scope of its “zeigenSieauf!” (“tellus”) campaign, the ACA received numerous proposals, which it took into account during its audit planning process. The audits carried out to date at the suggestion of citizens were published on the ACA website at www.rechnungshof.gv.at/buergerbeteiligung.



At the invitation of the association PolEdu – Politics & Education, President Margit Kraker and Christoph Grabenwarter, president of the Constitutional Court, discussed the role of the ACA and strong institutions with teenagers in January 2025. Both guests offered insight into the activities of their respective institutions and underscored their independence from political influence.

THE ACA MAKES AN IMPACT

- *The new outcome targets*
- *Enquiry on the degree of implementation of the recommendations issued in 2024*
- *Qualitative evaluation*
- *Follow-up audits in 2025*

Assessment of **1,704**
recommendations
made in 2024





4. THE ACA MAKES AN IMPACT

4.1 THE NEW OUTCOME TARGETS

The ACA has always attached great importance to using its resources and efforts to optimize outcomes for citizens. Starting in 2025, the ACA has set for itself five new targets. It hopes that their fulfilment will create added value and benefits for society.

EXPEDITING DILIGENT PUBLIC (FINANCIAL) MANAGEMENT

Austria faces new challenges, which require an efficient, modernized and future-proof administration. Under conditions of public resource scarcity, diligent public (financial) management is grounded in economical, efficient and effective governance and relies on targeted measures that directly benefit citizens' lives, demonstrate commitment to intergenerational justice via sustainable action and are also future-proof. Within the scope of its audits, the ACA identifies potential cost-saving measures.

IDENTIFYING THE NEED FOR STRUCTURAL REFORMS

The ACA strives to ensure a whole-of-government approach to public finances. Time and again, it highlighted the separation of responsibilities for duties, expenditure and financing as well as fragmented competences in its reports. Inefficiencies, duplication of efforts, excess expenditure and a lack of clear responsibility are possible consequences of this fragmentation. The ACA uses the expertise it has amassed on the efficient and effective use of public funds by way of its audits and advises

the general representative bodies as well as the audited entities; it highlights structural shortcomings in existent systems, risks as well as undesirable developments and recommends future-oriented approaches to resolve these issues.

INCREASING CONTROL OF GOOD GOVERNANCE

Corruption, mismanagement and self-serving actions aimed at personal gain negatively affect the business location and undermine effective governance. By publishing its reports, the ACA raises awareness of compliance in the public sector and ensures plausibility and transparency, essential foundations for people living in Austria to have confidence in the objective, factual and rule-based execution of tasks by the public sector.

STRENGTHENING (INTER)NATIONAL PUBLIC AUDITING

Nationally and internationally, there is an effective public auditing network, which needs to be constantly nurtured in order to ensure optimal execution of control tasks. The ACA, as Austria's supreme authority in the field of external public auditing and as the General Secretariat of INTOSAI, bears a high degree of responsibility in this context. Against this backdrop, it considers the strengthening of the independence of audit institutions to be of particular importance.

EQUALITY TARGET – PROMOTING SOCIETAL EQUALITY

The equal participation of all people in an inclusive society necessitates adequate underlying data and information on the disparate impacts that the use of public funds has on women and men, different generations, people with disabilities and other demographic groups. For this purpose, the ACA analyses data, exposes data gaps and identifies areas for potential action.

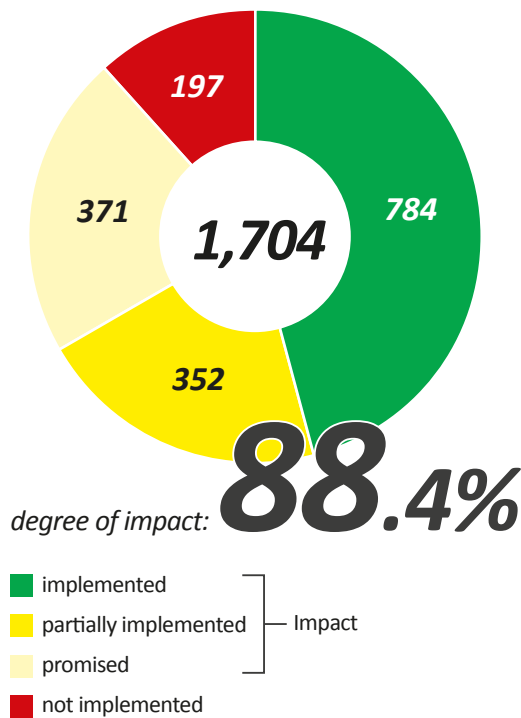


4.2 ENQUIRY ON THE DEGREE OF IMPLEMENTATION OF THE RECOMMENDATIONS ISSUED IN 2024

In 2025, the ACA surveyed 87 audited entities about the degree of implementation of the recommendations it had issued in 2024 and assessed 1,727 recommendations. With regard to 23 recommendations, the audited entities either provided no information, or no action was required during the period covered by the enquiry.

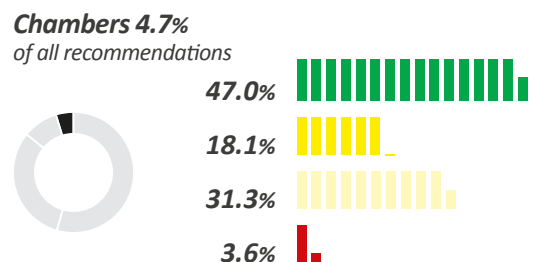
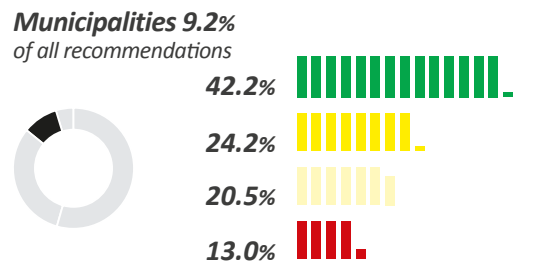
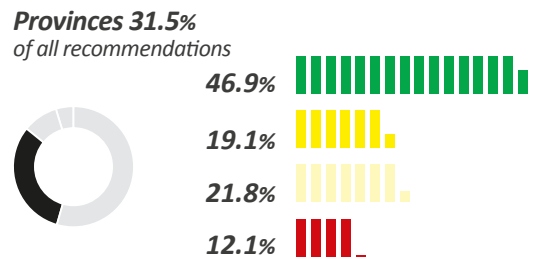
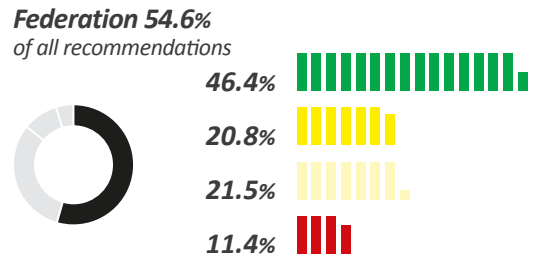
Broken down by territorial entities, the results are as follows:

recommendations 2024



OVERALL RESULT

The enquiry carried out in 2025 provided the following result for 2024 (rounded figures):



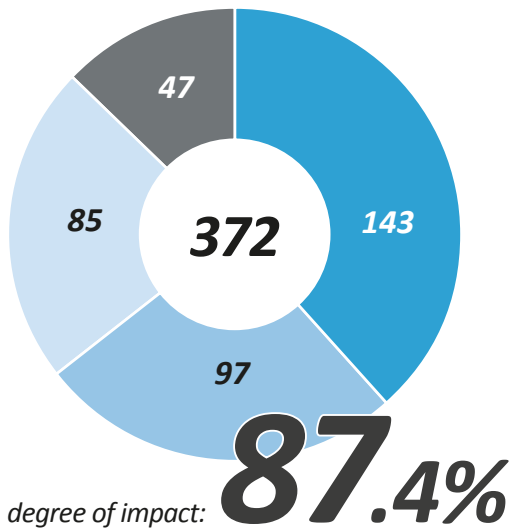
Rounding differences may occur, without other entities

CENTRAL RECOMMENDATIONS

The ACA separately highlights the central recommendations of each report in the executive summaries (rounded figures):

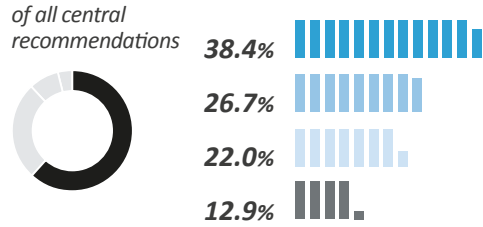
Broken down by territorial entities, the results concerning the central recommendations are as follows:

central recommendations 2024

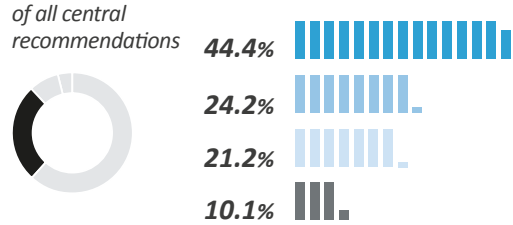


- implemented
 - partially implemented
 - promised
 - not implemented
- } impact

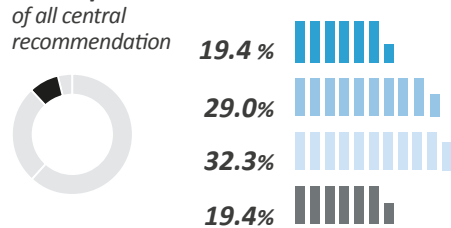
Federation 61.7%



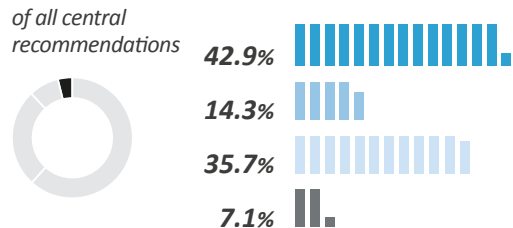
Provinces 26.3%



Municipalities 8.2%



Chambers 3.7%



Rounding differences may occur

The detailed results of the “2025 Follow-up Enquiry” are part of the 2025 Annual Report (Annex 1, in German) and can be retrieved on the ACA’s website at www.rechnungshof.gv.at.

This quantitative evaluation shows a high level of impact. However, as in previous years, some of the ACA’s key recommendations

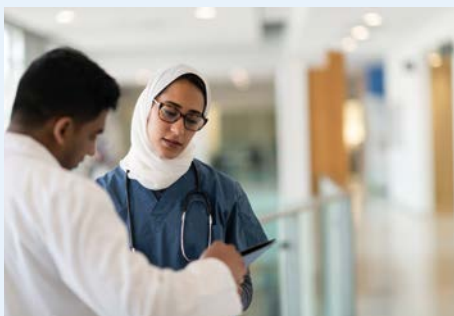
have also remained unheeded. The implementation of the ACA’s recommendations falls within the responsibility of the Federal Government, the provinces, the municipalities, the municipal associations, their companies, the chambers or the social insurance providers, depending on their scope of competence. Often, the different players need to interact in order to successfully address the challenges in the audited areas.

4.3 QUALITATIVE EVALUATION

In recent years, the ACA has placed particular focus on the impacts of government action on future generations, revealing risks, structural gaps in action and an urgent need for reforms. In doing so, it dealt with topics such as the labour market, IT security, climate action and risks in the banking sector.

The following analyses are based exclusively on the information provided by the audited entities within the scope of the ACA’s follow-up enquiry. On account of the amendment to the 2025 Federal Ministries Act (Bundesministeriengesetz-Novelle 2025) and the resulting shifts in competences between the federal ministries, the ACA consistently uses the federal ministries’ new names, applicable since the adoption of the amendment, in this chapter.

LABOUR MARKET



A society’s economic performance is contingent on the supply and qualifications of its labour force. Within the scope of its audits in this field, the ACA examined recent developments and

highlighted areas where the state ought to take measures to improve conditions in the long term.

In its “Stocktaking Report on Skills Shortage” (volume Federation 2024/12), the ACA had alerted to the issue of ensuring an adequate supply of sufficiently qualified workers in Austria and recommended that the Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection develop an overall strategy to mitigate the skills shortage. The ministry has partially implemented this recommendation. On the

topics of labour market participation of foreign citizens, old-age care and the environment, a skilled labour initiative was launched, and a strategy committee for skilled migration from third countries was established. However, there was still no overarching strategy in place that also takes into account the interdependencies between different spheres of action – particularly the links to training and continuing education and the stimulation of labour market participation – contrary to the ACA’s recommendation.

The Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection also partially implemented the ACA’s recommendation to place a greater focus on the labour potential of older workers and to develop measures to keep them from exiting the labour market. According to the ministry, there were plans to extend existing measures for increasing employment rates among older workers and for postponing retirement. Nonetheless, the existing legal framework still incentivizes early exit from the labour market. However, the ministry stated that access to the corridor retirement scheme would be curtailed starting in January 2026 in order to induce a higher average retirement age as well as a higher rate of employment among older employees.

In line with a recommendation made by the ACA, the Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection and the Public Employment Service Austria (Arbeits-

marktservice) jointly launched an integration initiative with a focus on the integration of migrants into the labour market. To this end, Austria’s Public Employment Service prepared an analysis of the measures which are already being implemented to rapidly integrate migrants who are very likely to stay as well as to integrate female refugees into the labour market. The document also assessed projects for supra-regional job placement.

In its report on the “Red-White-Red Card and EU Blue Card” (volume Federation 2024/11), the ACA had audited the instruments of criteria-based migration and their suitability for facilitating the desired employment of skilled workers from third countries. It had recommended that the Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection, among others, take steps towards the simplification or, at the very least, the flexibilization of the system of criteria-based migration. The ministry reported that the number of Red-White-Red Cards (a permit allowing third-country nationals to legally work and reside in Austria for a pre-defined timespan) had already increased significantly as a result of numerous improvements and promised to incorporate the recommendations of the ACA into further deliberations regarding improvements to the system.

The Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection partially implemented the recommendation to create a summary

overview of the complex system of job opportunities available to foreign workers in order to clarify whether the instruments currently in place make the intended level of access to Austria's labour market, in all sectors experiencing labour shortages, legally possible. According to the ministry, the immigration system, which had undergone multiple rounds of reforms, was generally well-equipped to grant skilled and key workers from third countries access to all sectors facing skills shortages. The ministry referred to the Skilled Labour Ordinance (Fachkräfteverordnung) and to the Shortage Occupation List (Mangelberufsliste), which are updated annually, as well as to seasonal quotas for temporary work permits in the agriculture and forestry as well as tourism sectors.

In its report on “Benefits Pursuant to the Childcare Allowance Act; Follow-up Audit” (volume Federation 2024/31), the ACA had analysed, among other things, women's re-entry into the labour market after childbirth, placing special focus on the impacts of childcare allowance on the timely return to work after the allowance period had ended. It had pointed out that the vast majority of women who received income-related childcare allowance for one year did not return to work immediately after the end of the allowance period but often only after the maximum duration of parental leave as defined in labour law, i.e. approximately two years, had come to an end. Consequently, the income-related childcare allowance largely failed to fulfil its objective of encouraging a relatively

swift re-entry into the labour market. The Federal Chancellery did not act on the ACA's recommendation to take measures in this respect in order to promote the desired timely return to work.



IT SECURITY



The security of information technology in public administration does not just contribute to effective, efficient and economical execution but also strengthens the public's confidence in the public administration by ensuring confidentiality and the availability of data. Cybersecurity, an essential element of IT security, plays a role in all areas of electronic data processing, data transmission and communication; it forms the foundation for secure information technology.

Among other things, the ACA audited the "Management of IT Security at the Federal Ministry of Finance, Federal Ministry for Climate Action and Federal Ministry of Agriculture" (volume Federation 2024/16) and the "Management of IT Security in the Province of Carinthia" (volume Carinthia 2024/2). It had recommended that these three ministries as well as the province of Carinthia prepare to meet the requirements resulting from the transposition of the so-called NIS2 Directive (Directive of the European Parliament and of the Council on measures for a high common level of cybersecurity across the Union). The ACA recommended that the national

transposition process be supervised in order to ensure that key issues, such as risk management, emergency planning, crisis management and leadership accountability, are addressed in a timely manner. By their own account, the audited entities fully implemented this recommendation. The province of Carinthia indicated, for example, that it would expand the scope of application to the entire organization, as required by the NIS2 Directive, through preliminary adjustments, such as the expansion of risk management or information sessions.

In addition, the Federal Ministry of Innovation, Mobility and Infrastructure (formerly Federal Ministry for Climate Action) and the Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management acted on the recommendation to subject their respective authentication methods at IT workstations to a risk analysis, to assess the need for two-factor authentication and to introduce it for critical systems. The province of Carinthia also stated that it used two-factor authentication at all IT workstations.

In the report on "Coordination of Cybersecurity; Follow-up Audit" (volume Federation 2024/8), the ACA had recommended that the Federal Chancellery, the Federal Ministry of the Interior, among others, establish a permanently available national cyber rapid response team that would coordinate with the cyber rapid response team planned by

the Federal Ministry of Defence. Neither the Federal Chancellery nor the Federal Ministry of the Interior acted on this recommendation, claiming that they lacked the requisite resources. However, the Federal Chancellery committed to supporting the Federal Ministry of Defence in the establishment of a permanently available national cyber rapid response team to the best of its ability.

With regard to “The Prevention of and Fight against Cybercrime; Follow-up Audit” (volume Federation 2024/18), the Federal Ministry of the Interior and the Federal Ministry of Justice had partially implemented one of the ACA’s central recommendations. Even though the two ministries failed to develop a mutually aligned cybercrime strategy, both ministries audited stated that they had set strategic objectives for the prevention of and the fight against cybercrime for their respective ministry and that they would coordinate their respective implementation. The ACA’s recommendation to determine which offences are covered by the term ‘cybercrime’ in order to collect and present comparable figures and be able to take effective control measures remained unheeded.

CLIMATE ACTION



The climate crisis is one of the greatest challenges of our time. For years, the ACA has drawn attention to this issue, warning that the need for the public sector to act is becoming increasingly urgent.

In its report on “Climate Protection in Austria; Follow-up Audit” (volume Federation 2024/37), the ACA had repeatedly pointed to the fact that a new Climate Protection Act with binding statutory provisions for a reduction in greenhouse gas emissions had been outstanding since 2021 due to a lack of agreement and that the achievement of the 2030 climate targets was thus not guaranteed. Therefore, it had recommended that the Federal Ministry of Finance and the ministry responsible for climate action rapidly introduce effective climate policies to sustainably reduce greenhouse gas emissions and thus to avoid the considerable financial implications that failing to meet EU targets would carry. In this context, both ministries referred to the 2025–2029 Government Programme as well as to the final National Energy and Climate Plan tabled at the end of 2024 and stated that the plans and measures

contained therein made the attainment of the 2030 climate targets possible.

In addition, the Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management indicated that a new Climate Act was being drafted, with the intention of providing an essential framework for future climate policies. In doing so, the ministry also committed to the implementation of another one of the ACA’s central recommendations – namely to continue working, in coordination with the Federal Ministry of Finance, towards reaching a consensus on a new Climate Protection Act. According to the Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management, the legally binding sector-specific target trajectory for the reduction in greenhouse gas emissions recommended by the ACA would be defined within the scope of the so-called climate roadmaps (Klimafahrpläne). The new Climate Act also factors in the recommendation to improve cooperation in the field of climate action between the competent federal entities, as well as that between the Federation and the provinces, and to implement a centralized management accountability mechanism for climate action. The Federal Ministry of Finance promised to advance the recommended greening of tax law, taking into account social policy requirements.

In its report on “Climate Change Adaptation Action – Wels and Wiener Neustadt” (volumes Federation 2024/30,

Lower Austria 2024/7, Upper Austria 2024/6), the ACA had recommended that the two cities take targeted precautionary measures, on the basis of a vulnerability analysis, to protect particularly vulnerable people against extreme heat stress. In 2025, the city of Wels implemented this recommendation by developing a climate strategy that is based on a vulnerability analysis and contains concrete measures to protect vulnerable groups. The city of Wiener Neustadt promised to implement the recommendation, including a heat protection plan, within the scope of its climate roadmap.

Both cities partially implemented the ACA's recommendation to accelerate the unsealing of public and private surfaces in light of the negative consequences of high soil sealing rates in urban areas. In this context, they specifically referenced examples of public surfaces in their cities which had been unsealed. The city of Wiener Neustadt also promised to carry out an urban climate analysis for the entire city within the scope of its heat protection plan. It stated that the call for tender for this project was still being prepared.

The recommendation to expand greening requirements for new buildings and conversions in urban neighbourhoods experiencing high heat stress, by defining green space factors, for example, was partially implemented by the city of Wels. A green space factor had already been prepared but had not yet been applied for lack of a

municipal council decision. The city of Wiener Neustadt was deliberating on the implementation of this recommendation.

The recommendation to assess the medium- and long-term financing requirements for climate change adaptation measures and to make the necessary financial provisions for them remained to be acted on in both cities.

According to forecasts, the demand for water in the realms of public water supply and agricultural irrigation is poised to sharply increase as a result of climate change. In its report on "Climate Crisis – Challenges for Water Management in Lower Austria" (volumes Federation 2024/1, Lower Austria 2024/1), the ACA had recommended that the Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management and the province of Lower Austria reassess the development of water resources once new climate model data has become available for Austria. Both entities promised to implement this recommendation. The ministry pointed out that it had commissioned an update of the study titled "Strategies of Adaptation to Climate Change in Austrian Water Management" from 2017, which would take the most up-to-date climate scenarios into account. The results of the hydrological modelling of the hydrological balance were to be expected by the end of 2026 or in 2027. The province of Lower Austria planned to reassess

the development of water resources in Lower Austria once the study commissioned by the ministry has been made available.

In addition, the province of Lower Austria implemented the ACA's recommendation to identify hydrologically sensitive zones, in which measures against overexploitation of groundwater bodies must be taken, as the basis for the sustainable granting of rights of use. It assessed water resources, as well as their accessibility, in every cadastral municipality and delineated hydrologically sensitive zones. Based on these assessments, it is planned to offer additional guidance.



RISKS IN THE BANKING SECTOR



In previous years, the ACA audited different components in the fields of finance and banking. Particularly in times of economic uncertainty, the performance and resilience of the domestic banking sector are of importance and safeguard the stability of the financial system.

In its report on the “European Investment Bank (EIB): Role and Responsibilities of the Federal Ministry of Finance” (volume Federation 2024/19), the ACA outlined the organization, activities and development of the EIB and audited the involvement of the Federal Ministry of Finance with regard to decisions taken by the EIB and the management of the Republic of Austria’s EIB-related risks. The report emphasized the important role played by the EIB in realizing the European Union’s objectives, its considerable capital resources, the liability of European Union Member States and the associated risks for all Member States. Against this backdrop, the ACA had recommended that the Federal Ministry of Finance work towards extending the audit remit of the national Supreme Audit Institutions of the Member States to cover the EIB’s business activities in order to ensure that the bank is subject

to public audits in full. The ministry did not implement this recommendation, finding it more logical to extend the European Court of Auditors’ audit remit to include the EIB’s own capital. Hence, the Federal Ministry of Finance had not, in fact, exhausted all means for fully subjecting the EIB to public audits by the shareholders, as is customary for other banks or publicly owned companies.

However, the Federal Ministry of Finance did implement several other central recommendations made by the ACA. For example, it developed guidelines to prepare the Austrian members for the meetings of the EIB’s board of directors and governors as well as for how they should report on them. The Federal Ministry of Finance also acted on the ACA’s recommendation to analyse, on an ongoing basis, the risks carried by the EIB as well as the quality of its loan portfolio, with the objective of identifying the risks they may pose to the Republic of Austria. Starting at the end of 2024, it began addressing ratings, the EIB’s Common Equity Tier 1 capital ratio and non-performing loan ratio in its risk reports. The Austrian members of the EIB’s decision-making bodies and the ministry advocated for the strengthening of the bank’s internal auditing and assessment process. In doing so, the Federal Ministry of Finance contributed to the further development of governance and risk management at the EIB and to the adequate management of its own risks.

In another audit, the ACA had examined banking supervision in Austria at the

Financial Market Authority, the Oesterreichische Nationalbank and the Federal Ministry of Finance (“Financial Market Supervision by FMA and OeNB” (volume Federation 2024/3)). Within the scope of this audit, the ACA had recommended that the audited entities ensure that it be granted full access to all relevant documents for the audit of the national banking supervision. The three audited entities have only partially implemented this recommendation. Full access was not guaranteed to either documents relating to the European Central Bank or to documents concerning banking supervision exercised directly by the Financial Market Authority and the Oesterreichische Nationalbank and therefore subject to the ACA’s audits.

Among other measures, the ACA had recommended that the Oesterreichische Nationalbank improve the informative value of cross-bank comparisons by further developing the peer group analyses (e.g. by redefining meaningful peer groups), periodically reviewing and adjusting them as necessary. In addition, it recommended the more-extensive use of analyses for the identification of statistical outliers, including cross-section analyses, for example. The Oesterreichische Nationalbank implemented these two central recommendations.

The Financial Market Authority informed the ACA that it had implemented all four central recommendations detailed in its report on the “Deposit Guarantee Scheme” (volume Federation 2024/17). For one, it set up an in-

ternal monitoring process to be used in deposit guarantee events, standardizing the monitoring of compensation payments made to depositors in deposit guarantee events and guaranteeing a structured and documented handling of guaranteed events. In order to harness potential improvements, to summarize and to document information, the Financial Market Authority implemented a process called “lessons learned from a deposit guarantee event”.

4.4 FOLLOW-UP AUDITS IN 2025

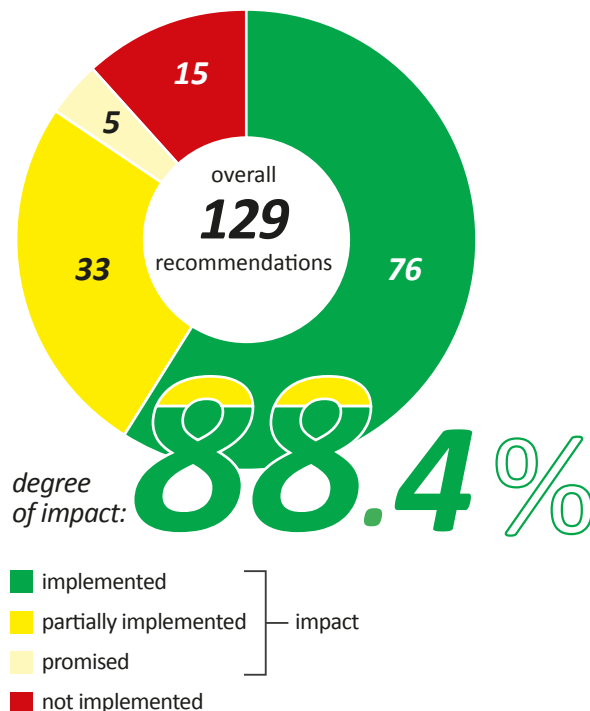
Follow-up audits are the second stage of the outcome assessment process. Based on the results of the follow-up enquiry, the ACA ascertains the actual implementation of selected recommendations on site.

In 2025, the ACA published seven follow-up audits. Therein, it assessed the implementation of 129 recommendations: 76 recommendations (58.9 per cent) had been implemented fully and 33 (25.6 per cent) had been implemented partially. The audited entities promised to implement five recommendations (3.9 per cent). This shows that 88.4 per cent of the ACA’s recommendations had made an impact. 15 recommendations (11.6 per cent) had not been implemented.

In its report on the “National Park Lake Neusiedl – Seewinkel; Follow-up Audit” (volume Burgenland 2025/2), the ACA ascertained that the province of Burgenland and the national park society Neusiedler See – Seewinkel had either fully or partially implemented the majority of the ACA’s recommendations. For further information on this report, see Chapter 2.5 Protection and Use of Natural Resources (p. 26).

In its report on the “Federal Fiscal Court; Follow-up Audit” (volume Federation 2025/10), the ACA concluded that, out of the twelve assessed recommendations spelled out in its preceding report, the Federal Fiscal Court and the Federal Ministry of Finance had fully implemented eight, three only partially and one not at all. In essence, the implemented recommendations pertained to electronic interfacing of public authorities (in particular the Austrian Tax Office, the tax office for the audit of large-scale companies (Großbetriebsprüfung) and the Customs Office Austria), of the province of Vienna and of supreme courts. In addition, the Federal Fiscal Court took measures to reduce the large backlog of cases. Between 2019 and 2023, the number of pending cases decreased by 28 per cent to 22,245 cases. During the same period, however, the number of newly introduced and completed cases fell as well, which facilitated the reduction of the backlog. The Federal Fiscal Court also took several measures, in the field of staff planning, for example, to cut down the average duration of proceedings. Regardless, at the end of 2023, more than a third of all pending cases had lasted longer than four years. The recommendation to assess the need for judicial and administrative staff was likewise partially implemented.

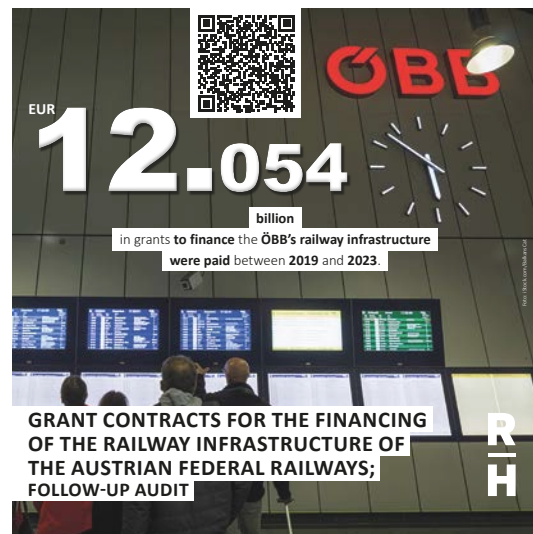
All recommendations assessed in 2025



This motion aims to ensure that the organizational measures necessary for the provision of effective legal protection can be taken.

The Federal Ministry of Agriculture, Forestry, Regions and Water Management and the Spanish Riding School had either fully implemented, partially implemented or promised to implement the recommendations of the ACA assessed in its report on the “Spanish Riding School – Lipizzaner Stud Piber; Follow-up Audit” (volume Federation 2025/11).

In its report on “Grant Contracts for the Financing of the Railway Infrastructure of the Austrian Federal Railways; Follow-up Audit” (volume Federation 2025/16), the ACA highlighted that 60 per cent of the selected recommendations still required additional action. Through grant contracts, the Federation covers the costs incurred by ÖBB-Infrastruktur AG (infrastructure company of the Austrian Federal Railways) in the operation, provision, maintenance, planning and construction of railway infrastructure that the company is unable to finance from its own revenue. Between 2019 and 2023, these grants totalled EUR 12.054 billion. Owing to alignment issues between the ministries involved, only the grant contract covering the 2022 to 2027 period was concluded during this time. The ACA noted that without grant contracts for the period spanning 2024 to 2029 the financing of investments in the railway network of ÖBB-Infrastruktur AG is not guaranteed.



The ACA's impact was also particularly evident in the report on “Rescue Services in Vienna; Follow-up Audit” (volume Vienna 2025/5). Out of the 14 recommendations selected from the preceding report released in 2020, the city of Vienna implemented nine fully and five partially. Vienna's municipal professional rescue service, for example, adopted an addendum to its cooperation agreement with private rescue services in order to integrate them into their emergency dispatch system. The private rescue services also committed to adhere to certain quality standards in order to ensure the consistent handling of rescue operations and emergency calls. An integrated system for emergency dispatch centres with enhanced digital links and integration between the emergency dispatch centres of Vienna's professional rescue services and those of private rescue services was only partially implemented. In addition, the amendment to the Ordinance on the Implementation of the Vienna Act on Rescue and Patient Transport (Wiener Rettungs- und Krankentransportgesetz) had not yet been adopted at the time of the audit; as recommended by the ACA, the draft amendment contained requirements

for uniform quality management across all rescue services operating in Vienna, including quality requirements for emergency dispatch centres and ambulances.

In its report on “Working and Studying in a Barrier-Free University Environment; Follow-up Audit” (volume Federation 2025/33), the ACA noted that, in autumn 2022 and in accordance with its recommendation, the Federal Ministry of Education, Science and Research began encouraging universities to take further measures to better comply with the obligation to employ disabled persons.



Between 2020 and the cut-off date of 1 December 2023, the number of compulsory positions filled increased by 15 per cent across all universities. However, in the year 2023, no university fully complied with the obligation to employ eligible disabled persons, and all universities were required to pay compensation tax (totaling EUR 6.25 million in 2023). Both the University of Natural Resources and Life Sciences Vienna and the Graz University of Technology stipulated in their statutes that students with disabilities were entitled to alternative examination methods. While the Graz University of

Technology provided detailed procedural descriptions of the alternative examination arrangements available for certain disabilities and of the organizational procedures in place, the University of Natural Resources and Life Sciences Vienna still lacked internal guidelines.

According to the report on the “Austrian Academy of Sciences; Follow-up Audit” (volume Federation 2025/37), the Austrian Academy of Sciences either fully or partially implemented the majority of the recommendations outlined in the preceding report from 2023. Significant improvements were made with regard to boards and committees as well as performance reports and underlying data for projects funded by third parties, for example. In addition, the Academy used the Federal Public Corporate Governance Code (Bundes-Public Corporate Governance Kodex) as guidance, kept its risk management up to date and adhered to its own investment guidelines. The ACA suggested that the Federal Ministry of Education, Science and Research establish cooling-off periods, which must be respected when filling board functions.





CONSULTATION ON DRAFT LEGISLATION

- *Federation*
- *Provinces*
- *Selected comments*



5. CONSULTATION ON DRAFT LEGISLATION

In the framework of official consultation processes, the ACA regularly provides expert comments on draft laws and ordinances.

The Federal Organic Budget Act (Bundeshaushaltsgesetz) requires every federal minister to attach a presentation on the outcome-oriented impact assessment to every draft bill and ordinance submitted by his or her ministry. As part of this process, the financial implications for the federal statement of financial position, the cash-flow statement and the operating statement must be quantified for the current fiscal year and, as a minimum, for the next four fiscal years. In addition, the financial implications for the provinces, municipalities and social insurance providers, as well as the long-term impacts on the federal budget, must be presented. The principles of relevance, consistency in content, understandability, plausibility, comparability and verifiability are to be respected in the framework of providing information with regard to the assessment of the financial implications.

When consulting on draft legislation, the ACA assesses the new legislation's financial implications for public finances and the degree of implementation of recommendations made in its audits. In addition, the ACA deals with the content of the respective draft laws and ordinances by assessing whether planned measures are adequate and efficient with regard to governance or whether they can lead to improvements in the flow of processes.

5.1 FEDERATION

The consultation period for the submission of comments should be at least six weeks. In 2025, this six-week consultation period was only roughly complied with in 29 cases; however, in 42 cases, the ACA was partly given significantly less time, sometimes eleven working days or less. This concerned draft legislation pertaining to the scope of competence of almost all ministries. Some of the legislative projects that were subject to very short consultation periods had significant financial implications:

- 2025 Budget Accompanying Act (Budgetbegleitgesetz 2025) – tax law expected to generate approximately EUR 5.1 billion in additional revenue and to provide relief measures of approximately EUR 1.5 billion until 2029: consultation period of five working days
- 2025 Electricity Cost Compensation Act (Stromkosten-Ausgleichsgesetz 2025), providing for disbursements amounting to EUR 75 million in each of the years 2026 and 2027: consultation period of eleven working days

- Act on the Fund for Tourism Employees (Tourismusbeschäftigtenfondsgesetz), providing for cumulative additional expenditure totalling EUR 32.5 million by 2030: consultation period of eleven working days

The ACA notes that a sufficiently long consultation period should be a minimum standard for legislative procedures. This would also increase the number of bodies, players and stakeholders who provide expert opinions, which, in turn, contributes to an informed decision-making process in Parliament.

In 2025, the ACA received a total of 144 federal draft laws and ordinances for comments from the federal administration. The Parliament, the Austrian Medical Chamber, the Agency for Quality Assurance and Accreditation Austria and Gesundheitsplanungs GmbH (limited liability company for healthcare planning) forwarded a total of 25 draft laws and ordinances with the request for consultation to the ACA. Based on the drafts the federal administration submitted to the ACA, the following assessment of the information provided on their financial implications can be made:

Federal Ministry	plausible information	insufficient information
Federal Chancellery	5	0
Federal Ministry of Housing, Arts, Culture, Media and Sport	6	0
Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection	27	1
Federal Ministry of Education	8	2
Federal Ministry of Finance	15	2
Federal Ministry of Women, Science and Research	8	0
Federal Ministry of the Interior	3	1
Federal Ministry of Innovation, Mobility and Infrastructure	18	0
Federal Ministry of Justice	9	1
Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management	10	1
Federal Ministry of Defence	8	0
Federal Ministry of Economy, Energy and Tourism	14	5
total	131	13

5.2 PROVINCES

In 2025, the provinces of Carinthia, Lower Austria, Upper Austria, Styria, Vorarlberg and Vienna submitted drafts for comments. No consistent obligation to carry out a cost calculation exists at the provincial level; only the Upper Austrian and the Burgenland constitutions and the Styrian Budget Act as well as the Rules of Procedure of the provincial parliament of Styria provide for the ascertainment and presentation of the financial implications of new legislation.

In 2025, the ACA received a total of 99 draft laws and ordinances by the above-mentioned provinces for consultation. The information on the financial implications in these drafts was plausible or insufficient to the following extent:

Province	plausible information	insufficient information
Carinthia	49	2
Lower Austria	5	4
Upper Austria	13	1
Styria	10	1
Vorarlberg	10	0
Vienna	4	0
total	91	8

5.3 SELECTED COMMENTS

The ACA publishes its expert comments on draft laws and ordinances on its website at www.rechnungshof.gv.at.

In 2025, it commented on the following drafts, among others:

Draft of a 2025 Budget Accompanying Act (Budgetbegleitgesetz 2025) – tax law (promulgated in Federal Law Gazette I 25/2025)

The draft included numerous measures, such as the suspension of the final third of the inflation adjustment as part of the push to abolish bracket creep and of the annual inflation indexation of the child tax credit, the closure of a loophole impacting liability for real estate transfer tax on real estate transactions, increases in foundation entrance tax and in the commuter euro (commuter allowance) as well as provisions regulating energy crisis contributions for electricity and fossil fuel providers.

On account of the short consultation period, the ACA only addressed select issues in its expert comment. Concerning the proposed tax benefits and the provisions of the new tax law, it reiterated its recommendation to work towards a transparent, simple and comprehensible income tax law, for which it had advocated many times. Existing tax benefits must be critically reviewed and evaluated. Given the high administrative burden and the significant loss of revenue, the resultant findings should be used to work towards a substantial reduction of the number of tax benefit provisions in income tax law, without losing sight of the desired effects.

With regard to the increase in the commuter euro, the ACA – referring to its reports on “Climate Protection in Austria” (volume Federation 2021/16) and “Climate Protection in Austria; Follow-up Audit” (volume Federation 2024/37) – criticized the fact that, to date, no concrete measures had been taken

to make tax law more green and to phase out subsidies which are harmful to the climate. It drew attention to the discrepancy between the proposed provision and the National Energy and Climate Plan.

Draft of an Electricity Industry Act (Elektrizitätswirtschaftsgesetz, EIWG) and an Energy Poverty Definition Act (Energiearmuts-Definitions-Gesetz, EnDG) (promulgated in Federal Law Gazette I 91/2025)

Responding to this draft, the ACA referred to the numerous audits it had carried out on this topic in recent years. It welcomed the fact that several of the recommendations from its report on “Smart Metres – Degree of Implementation in 2022” (volume Federation 2024/15) were factored into recent updates to the smart metres policies.

The plan to require electricity suppliers to define and implement appropriate hedging strategies and to take all reasonable measures to limit the risk of supply disruption took into account recommendations made by the ACA in its report on “Wien Energie GmbH: Energy Trading Business” (volume Federation 2024/21).

With regard to the presentation of the draft’s financial implications, the ACA criticized that not all possible financial implications of the proposed measures had been disclosed. The draft proposed a processing agency to administer the “social rate” for households affected by energy poverty. The ACA indicated that the activities of the agency and the administrative costs incurred by the electricity suppliers will result in additional expenses, which would likely be passed on to electricity customers.

The draft also stipulated that the “costs incurred nationwide as a result of the price support are to be borne jointly by all suppliers [...] in the amount of up to EUR 50 million per year”. The ACA criticized that neither the outcome-oriented impact assessment nor the explanatory notes contained any quantitative data for the calculation of the EUR 50 million figure, such as the estimated number of eligible persons or the compensation paid to the processing agency.

Draft restructuring of the continuing education allowance, as part of the revision of section 37e of the Public Employment Service Act (Arbeitsmarktservicegesetz) and amendments to the Labour Market Policy Financing Act (Arbeitsmarktpolitik-Finanzierungsgesetz), the Employment Contract Adjustment Act (Arbeitsvertragsrechts-Anpassungsgesetz) and the 2021 Agricultural Labour Act (Landarbeitsgesetz 2021) (promulgated in Federal Law Gazette I 76/2025)

With regard to the model which supplanted the abolished educational leave and educational part-time employment scheme, the ACA positively noted that the overhaul took into account the recommendations it had made in the report on “Educational Leave” (volume Federation 2023/11).

The ACA considered the proposed increase in the number of education hours for academic studies and the higher employment requirements for more highly educated persons to be in line with its recommendations. However, it critically noted that the required number of hours for further education programmes remains well below that of a full-time workload. In addition, the draft provided no further clarification as to the extent to

which the information provided in the agreements – on the educational background, education programmes and education objectives – as well as the outcomes of educational counselling would affect the granting of the continuing education allowance.



The new educational leave model is to be designed as a funding instrument, managed within the scope of private-sector administration. As the ACA noted in its report on “Educational Leave”, such a system allows for the “flexible adjustment of the instrument to prevailing needs and developments”. With respect to this finding, the ACA praised the planned structure of the funding scheme.

With regard to the presentation of the financial implications of the revamped continuing education allowance, whose cost will be capped by law at EUR 150 million per year (social insurance contributions included), the ACA noted that the former scheme had resulted in disbursements of more than EUR 600 million in 2024. In 2021, for example, approximately 14,000 recipients (annual average number of recipients as at the last

day of each month) received a median monthly amount of EUR 1,134 (“Educational Leave”, item 8). The ACA therefore criticized that the assumptions underlying the calculation bases (number of recipients and costs per funded case, benefit period and calculation of the social insurance contributions) were not clearly presented in the explanatory notes.





THE ACA PERFORMS

NUMEROUS STATUTORY TASKS

- *Adjustment factor for politicians' emoluments*
- *Income reports*
- *Countersignature of financial debts*
- *Political Parties Act*
- *Media Transparency Act*
- *Incompatibility and Transparency Act*

6. THE ACA PERFORMS NUMEROUS STATUTORY TASKS

6.1 ADJUSTMENT FACTOR FOR POLITICIANS' EMOLUMENTS

The Act on the Limitation of Emoluments (Bezügebegrenzungsgesetz) builds on a salary pyramid and provides for a multi-tier system of remuneration, from the Federal President to members of the Federal Council. According to the original intention of the legislator, the salaries of political officials should be graded according to the range of tasks and responsibilities associated with the respective office and should be proportional to each other. In addition, the Act on the Limitation of Emoluments sets ceilings for the highest body of the Oesterreichische Nationalbank (central bank of Austria) and the highest-ranking officials of the chambers and of the social insurance providers.

The Act on the Limitation of Emoluments provides, as a special task, that the ACA shall promulgate the adjustment factor for the emoluments of public-sector officials.

By 5 December of each year, the ACA shall ascertain and promulgate the adjustment factor for emoluments of public-sector officials. The ascertainment is based on information published by Statistics Austria and the Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection.

This factor corresponds either to the inflation rate between July of the previous year and June of the current year or the following year's pension increase granted under the General Social Insurance Act (Allgemeines Sozialversicherungsgesetz), whichever is the lesser.

Emoluments are adjusted as of the 1 January of the following year. In accordance with the legal requirements, the president of the ACA published the adjustment factor as well as the two baseline amounts (in accordance with Federal Law Gazette I 155/2020), which form the basis of emoluments for political officials, on 1 December 2023.

This statutory increase was retrospectively altered at federal level by Federal Law Gazette I 185/2023 dated 30 December 2023 to halt the increase in emoluments of certain federal officials (Federal President, members of government, president of the National Council, president of the ACA, members of the Ombudsman Board as well as heads of the parliamentary groups of the National Council), while allowing other emoluments (e.g. of members of the National Council) to increase by 4.85 per cent. At provincial level, the upper limit of permissible maximum emoluments was increased by 9.7 per cent as prescribed by law. Although the Federal Government recommended taking a comparable approach at provincial level, the provinces are free to determine the emoluments of their officials within these upper limits. The provinces made use of this to varying degrees. This statutory amendment meant that for the first time three different baseline amounts for the emoluments of public officials had to be announced in 2025. A differentiation was made within the group of federal officials, and the baseline amount for the upper limits

of emoluments for the provinces and municipalities exceeds the baseline amounts for federal officials.

With an amendment to the Federal Emoluments Act (Bundesbezügegesetz) (Federal Law Gazette I 156/2024) dated 27 December 2024, the legislator mandated that the planned adjustment of the baseline amount for federal officials be suspended again until 31 December 2025. Thus, the baseline amount II for emoluments pursuant to section 3 para. 1 no. 1 to 11 of the Federal Emoluments Act remained at EUR 9,535.94 and the baseline amount III for emoluments pursuant to section 3 para. 1 no. 12 to 17 of the Federal Emoluments Act remained at EUR 10,351.39 in 2025, which meant that federal officials' salaries were not increased. The adjustment of the baseline amount I (upper limit for emoluments for provincial and municipal offices listed in section 1 para. 1 of the Act on the Limitation of Emoluments) by 4.6 per cent to EUR 11,328.40, which was announced for 2025, remained unaffected.

In its promulgation dated 3 December 2025, the ACA had to base the determination of the 2026 emoluments on these amounts. An adjustment factor of 1.027 was determined. As a result, the following baseline amounts (in EUR) were used as the basis for the 2026 emoluments:

	category	baseline amounts (EUR)
baseline amount I	upper limit for emoluments for provincial and municipal offices listed in section 1 para. 1 of the Act on the Limitation of Emoluments	11,634.27
baseline amount II	for emoluments pursuant to section 3 para. 1 no. 1 to 11 of the Federal Emoluments Act	9,793.41
baseline amount III	for emoluments pursuant to section 3 para. 1 no. 12 to 17 of the Federal Emoluments Act	10,630.88

Even though another year of no salary increases had already been announced in the summer of 2025, it was only after the ACA's promulgation of the adjustment factor that another amendment to the Federal Emoluments Act (promulgated in Federal Law Gazette No. 120/2025 dated 30 December 2025) was made. The amendment stipulates that the adjustment to the baseline amount for emoluments listed in section 3 of the Federal Emoluments Act will be suspended until 31 December 2026. As a result, the calculation of federal officials' 2026 emoluments listed in section 3 will once again be based on baseline amount II (EUR 9,535.94) and baseline amount III (EUR 10,351.39), which have already been determined for 2024.

However, as the upper limits for emoluments for provincial and municipal offices listed in section 1 para. 1 of the Act on the Limitation of Emoluments are not covered by the amendment and the baseline amount for these upper limits amounts to EUR 11,634.27 as of 1 January 2026, the most recent statutory amendment continues to undermine the goal, set more than 25 years ago, of establishing a fair and well-organized income pyramid for politicians active at the federal, provincial and

municipal levels as well as in self-governing bodies based on the responsibilities of the individual officials.

Given that the ACA remains obligated to adjust the emoluments annually, it would like to highlight at this point that the informative value of the emoluments pyramid, which is to be published annually, will become increasingly limited and that it does not provide a national comparative overview of the emoluments of public officials. The relevance and proportionality of the existing arrangements are thus increasingly being called into question, also due to the fact that section 10 of the Act on the Limitation of Emoluments sets upper limits for emoluments linked to baseline amount I, which is to be used as the basis for the calculation of the upper limits for emoluments for provincial and municipal officials. This affects the emoluments of the highest body of the Oesterreichische Nationalbank (central bank of Austria) (at a rate of 250 per cent), the highest-ranking federal and provincial officials of statutory associations of professions, employers or employees (at rates of 140 and 130 per cent, respectively) as well as the presidents and chairs of the social insurance providers (at a rate of 40 per cent).



6.2 INCOME REPORTS

INCOME IN FEDERAL PUBLIC-SECTOR COMPANIES

On 19 December 2025, the ACA submitted its report on “Average Income and Additional Pension Contributions in Public Companies and Federal Institutions in 2023 and 2024” to the National Council. It contains the average incomes of executive board members, supervisory board members and of all employees of

federal companies and institutions that are subject to its audits. By publishing this report, the ACA fulfils its constitutional reporting obligation. The table below summarizes the key outcomes:

	2021	2022	2023	2024
number of companies and institutions	459	452	444	445
average income of executive board members/executive directors per full-time equivalent in EUR	214,600	218,900	234,900	245,100
average income of employees per full-time equivalent in EUR	58,100	60,200	64,300	70,000
share of women in executive boards/female executive directors in %	23.4	24.1	26.0	27.2
average income of female executive board members in % of the average income of their male colleagues	80.4	85.0	85.7	85.9
share of women in supervisory boards in %	35.6	36.2	37.7	38.8
average remuneration of female supervisory board members in % of the average remuneration of their male colleagues	95.7	97.8	100.8	93.6
additional pension contributions in EUR million	539.59	547.70	573.75	617.28

source: ACA Income Survey



In its preceding income reports, the ACA had stressed that it would be necessary to further develop the contents of and methods used for its income survey. At this time, the income survey only covers those public-sector companies which are subject to audits by the ACA and for which the ACA is required to report on to the National Council. This means that provincial companies, companies belonging to larger municipalities and statutory associations of professions, employers or employees, among others, are not included in the income survey. In order to achieve full transparency with regard to the average incomes of managers in federal public-sector companies – as was initially intended by the Act on the Limitation of Emoluments (Bezügebegrenzungsgesetz) – the survey would have to be reformed. This would require clear constitutional provisions for the following reasons:

Section 8 para. 1 and 3 of the Act on the Limitation of Emoluments ought to guarantee transparency and comparability with regard to the emoluments and retirement benefits paid by all legal entities at the federal, provincial and municipal levels that are subject to audits by the ACA. Pursuant to this provision, the

ACA is required to report to the National Council, the Federal Council or to provincial parliaments all emoluments for persons who received annual emoluments or retirement benefits exceeding 14 times 80 per cent of the monthly baseline amount as defined in section 1 of the Act on the Limitation of Emoluments in at least one of the two preceding calendar years.

However, the preparation of such a comparative income report encompassing all levels of government was declared inadmissible on account of judgements delivered by the Court of Justice of the European Union and the Constitutional Court, which referenced data protection provisions. The justification being that reports on the incomes of “named” individuals were considered neither necessary nor appropriate in light of the preliminary ruling handed down by the Court of Justice of the European Union and that it must be assumed that the directly applicable Data Protection Directive takes precedence (VfSlg. (collection of Constitutional Court judgements) 17.065/2003).

Moreover, given the three distinct baseline amounts now applicable, as defined in section 3 of the Act on the Limitation of Emoluments, it would also be unclear in the context of such reports which baseline amount would need to be applied to legal entities at the federal level. With that in mind, the informative value of such a report could likewise no longer be ensured, as the baseline amount for the upper limits of emoluments for provincial and municipal officials (EUR 11,634.27) exceeds the lower baseline amount II at federal level (EUR 9,535.94) by EUR 2,098.33, or approximately 22 per cent.

Therefore, pursuant to Art. 121 para. 4 of the Federal Constitutional Law (Bundes-Verfassungsgesetz), transparency regarding average incomes can only be achieved for those companies and institutions which are subject to audits by the ACA and for which the ACA is required to report on to the National Council. Companies and institutions at provincial and municipal level are not subject to any equivalent transparency provisions.

In addition, the methodology also needs to be enhanced. This is particularly true if the scope of application is to be extended to additional legal entities. Under current legal provisions, Art. 121 para. 4 of the Federal Constitutional Law stipulates that the data are to be collected by requesting information from the respective companies and institutions. In contrast, the Income Report which is to be prepared in accordance with Art. 1 section 8 para. 4 of the Act on the Limitation of Emoluments (General Income Report) is based on data from earnings tax and social insurance statistics. In order to streamline the administration, both ACA income reports would need to be based on these data sets.

During the parliamentary debate on the report on “Average Income and Additional Pension Contributions in Federal Public-Sector Companies 2021 and 2022” in a plenary session of the National Council in May 2024, the five political parties in Parliament supported the further development of these reports in a joint resolution. The use of official data from earnings tax and social insurance statistics would enable significant modernization and an increase in the efficiency of future reporting. To date, this project has not been implemented into law.

GENERAL INCOME REPORT

Every other year, the ACA publishes the report on the average incomes of the Austrian population. The most recent “General Income Report” was published in December 2024. Particular emphasis was placed on the analysis of gender pay gaps and on the development of full-time and part-time employment.



The report shows that the median gross annual income of all employees amounted to EUR 35,314 in 2023.

On average, women earned 66 per cent of men’s income. This difference in income can in part be explained by women working part-time: women in year-round full-time employment earned on average 88 per cent of men’s income.

An analysis of the ratio between full-time employment and part-time employment showed: the share of year-round full-time employees in the employed labour force has fallen from 2014 to 2023, and the share of year-round part-time employees has risen. The share of women in year-round part-time employment accounted for 79 per cent in 2023; in year-round full-time employment, it was 33 per cent. Overall, it was also shown in 2023 that having completed vocational training and having a high qualification level have a positive impact on earned income.

The ACA provides interactive graphs on key topics in connection with the General Income Report on its website, allowing users to select aspects to be displayed according to their individual questions and interests.

6.3 COUNTERSIGNATURE OF FINANCIAL DEBTS

Financial debts are all financial liabilities of the Federation that are incurred to allow the Federation to have money at its disposal. All federal debt instruments, which create a liability for the Federation, have to be countersigned by the president of the ACA. By countersigning federal debt instruments, the president of the ACA confirms that the debts were entered into lawfully and recorded orderly in the main ledger of federal debts without passing judgement on their economy or effectiveness.

The federal financial debt amounted to EUR 313.029 billion as at 31 December 2025. In 2025, the Federation incurred financial debts in the amount of some EUR 66.627 billion as at 31 December 2025.



	2021	2022	2023	2024	2025
federal financial debt instruments (number)	164	168	202	231	214
of which countersigned (number)	147	153	163	182	173
financial debts incurred in EUR billion	51.69	65.70	67.42	66.33	66.63

as at 30 November 2021 and 2022
as at 31 December 2023 to 2025

6.4 POLITICAL PARTIES ACT

The 2012 Political Parties Act (Parteiengesetz 2012) requires the ACA to audit and publish the statements of accounts of political parties. For more information on the ACA's audits of the statements of accounts from 2023 onwards and the election campaign reports (2024 European Parliament elections and 2024 National Council elections), see Chapter 2.6 "Political Parties Act: 22 Audits and One Request to the Constitutional Court" (p. 28).

DONATION REPORTS

Under the legal framework applicable until June 2025, political parties were required to submit reports on individual donations exceeding EUR 170 to the ACA at the latest four weeks after the end of each calendar quarter; following an amendment to the 2012 Political Parties Act, as of 1 July 2025, these reports are required only at the end of the calendar year. The objective is to inform the public about political party financing. The ACA is required to publish all individual donations exceeding EUR 560 mentioned in the report without delay, indicating the name and postal code of the donor, the exact amount and the date the donation was received and sorting them by specific donation recipient. In 2025, the ACA published information on a total of 108 donations made to seven political parties on its website www.rechnungshof.gv.at.

IMPERMISSIBLE DONATIONS IN 2025

In addition, the ACA is required to process donations that are impermissible according to the 2012 Political Parties Act. Such donations shall be forwarded to the ACA by the respective political party. The ACA, in turn, has to accept and hold such donations and pass them on to charitable or scientific institutions.

In the fourth quarter of 2024, the Freedom Party of Austria (FPÖ) received a donation in the amount of EUR 300 from the Burgenland provincial parliamentary group of the FPÖ, which it reported to the ACA at the end of January 2025. Among other sources, political parties are not permitted to accept donations from provincial parliamentary groups, although permissible public relations activities (in particular the dissemination of information on the activities of the group or its members) do not constitute donations. The political party therefore transferred the donated amount to the ACA.

At the beginning of 2025, the Austrian People's Party (ÖVP) reported a donation in the amount of EUR 250 made by the Bergheim tourism association in the fourth quarter of 2024. Tourism associations are bodies governed by public law. As political parties are not permitted to accept donations from public-law bodies, the ÖVP handed over the impermissible donation to the ACA. In addition, the ÖVP received a donation in the amount of EUR 584.18 in the fourth quarter of 2024 from a company whose sole shareholder has its registered office outside Austria. Political parties are not permitted to accept donations from foreign individuals or legal entities, or legal entities whose beneficial owner is registered outside Austria, if the individual donation exceeds EUR 540 (adjusted for inflation). The political party therefore trans-



ferred the amount by which the donation exceeded the EUR 540 threshold, i.e. EUR 44.18, to the ACA. Within the scope of its 2025 audit of the 2023 statement of accounts of the ÖVP, the ACA also noted that the Tyrolean Farmers' Association (municipality of Reith bei Seefeld) had received a donation in the amount of EUR 1,000 on 1 February 2023 from a company whose shareholders have their registered office in Switzerland. The political party forwarded the amount by which the donation exceeded the EUR 500 threshold (2023 limit), i.e. EUR 500, to the ACA.

Similarly, the NEOS reported two donations to the ACA, in the amount of EUR 1,000 each, from companies whose beneficial owners are foreign individuals or foreign legal entities. As political parties are not permitted to accept individual donations exceeding EUR 540 (adjusted for inflation) from legal entities whose beneficial owner is registered outside Austria, the NEOS forwarded EUR 460 out of each donation to the ACA.

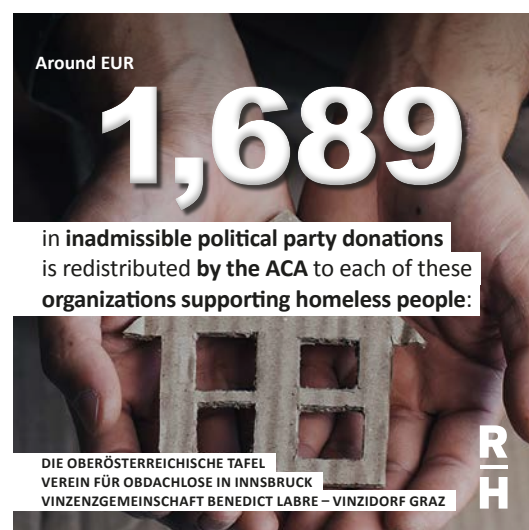
Already in 2024, the NEOS forwarded an amount of EUR 20,520 to the ACA. While auditing the 2022 statement of accounts, the ACA noted that the Styrian provincial parliamentary group had paid invoices for market research which concerned the provincial party. In the opinion of the ACA, this constituted a violation of the Political Parties Act, as the NEOS accepted an impermissible donation in the form of in-kind contributions made by the Styrian provincial parliamentary group of the NEOS. In its May 2025 decision, the UPTS upheld the ACA's findings.

All impermissible donations from 2025, totalling EUR 22,534.18, will be handed over to charitable or scientific institutions within the first months of 2026.

In the context of an inheritance, the KPÖ forwarded EUR 15,493.31 to the ACA in 2025, as the annual donation limit in the amount of EUR 8,610 per donor (2023 limit) had been exceeded; however, the political party questions whether this constituted a donation and therefore whether it was impermissible.

DISTRIBUTION OF IMPERMISSIBLE DONATIONS FROM 2024

In 2024, the ACA received a total of EUR 5,067.89 in impermissible donations which had to be redistributed. In February 2025, the ACA invited members of the public to provide recommendations as to which organizations supporting homeless people ought to receive funds amassed from impermissible donations to political parties; the ACA received approximately 70 suggestions from citizens. The recipients of the donations were decided by lot: The organizations "Die Oberösterreichische Tafel" (Upper Austrian food bank) and "Verein für Obdachlose in Innsbruck" (association for homeless people in Innsbruck) received EUR 1,689.30 each. The organization "Vinzenzgemeinschaft Benedict Labre – VinziDorf Graz" (organization providing housing to alcohol-dependent homeless men in Graz) received EUR 1,689.29.



SURVEY OF PAYMENTS MADE TO AFFILIATED COMPANIES

Another resource-intensive task for the ACA, which is prescribed by the 2012 Political Parties Act, is the survey of payments made to companies in which political parties, their suborganizations or other organizations affiliated with them hold at least 5 per cent equity directly or 10 per cent equity indirectly. The ACA asked the legal entities subject to its audits whether any such payments had been made to affiliated companies and, if so, in what amounts. Within the scope of its 2025 survey, 311 legal entities reported that they had made payments to 37 out of the 50 companies affiliated with political parties in 2023. The 2012 Political Parties Act does not authorize the ACA to publish the results of this survey (see Chapter 2.6).

DECISIONS OF THE INDEPENDENT POLITICAL PARTIES TRANSPARENCY PANEL

If the ACA is of the opinion that the 2012 Political Parties Act has been violated, it must notify the Independent Political Parties Transparency Panel (Unabhängiger Parteien-Transparenz-Senat, UPTS).

In 2025, the UPTS imposed fines on the political parties ÖVP, FPÖ, NEOS, The GREENS, “Die Bierpartei” and “Team Kärnten – Liste Köfer” on account of notifications made by the ACA. These fines pertained to their 2022, and in some instances 2023, statements of accounts.

The provisions governing donations also apply to political parties which are not obligated to submit statements of accounts. The UPTS imposed a fine on the political party “WANDEL – Partei für Mensch, Tier und Planet” (WANDEL), following a notification made by the ACA.

The imposed fines totalled EUR 316,375.90 and were distributed as follows:

- **The GREENS:**
EUR 105,017.90 (2022)
- **NEOS:**
EUR 95,949 (2022) and EUR 7,000 (2023)
- **ÖVP:**
EUR 56,637 (2022)
- **Die Bierpartei:**
EUR 20,112 (2022)
- **FPÖ:**
EUR 15,830 (2022)
- **WANDEL:**
EUR 10,830 (2024)
- **Team Kärnten – Liste Köfer:**
EUR 5,000 (2023)

The following incidents prompted the UPTS to impose fines:

- The GREENS, the NEOS and the ÖVP had accepted donations from public-law bodies for support in the management of social media accounts belonging to political parties or members of government in 2022. The fines for these violations totalled EUR 219,610.90.
- In 2022, the NEOS had accepted an impermissible donation from the NEOS Styrian provincial parliamentary group; the provincial parliamentary group had covered the cost of a survey commissioned from a market research and opinion polling company, which should have been borne by the political party itself.
- The sale of promotional items for the political party “Die Bierpartei” via a web shop run by the music group “Turbobier” was an advertising initiative for the political party. The set-up and management of the sales platform incurred costs that were borne by a private company. In the opinion of the

ACA, this constituted a donation which was partially impermissible, as it exceeded the upper limit for donations. An additional fine was imposed because of a donation reported past the deadline.

- The FPÖ violated the 2012 Political Parties Act by, among other things, failing to disclose revenue and expenditure stemming from its position and actions as the media owner of the newspaper “Neue Freie Zeitung” in its statement of accounts. In addition, a group of FPÖ members from the Upper Austrian provincial parliament made impermissible donations for the benefit of the FPÖ and the Upper Austrian FPÖ.
- The political party “Team Kärnten – Liste Köfer” was late in submitting the version of its 2023 statement of accounts which had been audited by an accountant.
- The political party WANDEL reported 18 donations received between 2 July 2024 and 30 September 2024 to the ACA on 6 March 2025, i.e. after the reporting deadline.

The UPTS will take separate decisions on the “Austrian Pensioners’ Association” (Österreichischer Seniorenbund) and the “Tyrolean Young Farmers/Rural Youth” (Tiroler Jungbauernschaft/Landjugend), i.e. the ACA’s notifications regarding the ÖVP’s 2022 statement of accounts, and on a potential undisclosed donation and potentially impermissible donations made by the SPÖ’s municipal council group in Graz, i.e. the ACA’s notification regarding the SPÖ’s 2022 statement of accounts.

6.5 MEDIA TRANSPARENCY ACT

The aim of the Media Transparency Act (Medientransparenzgesetz) is to create transparency in public-sector advertising and media collaborations. Every six months, the ACA must submit to the media authority KommAustria a list of all legal entities it is aware of and which are subject to its audits, stating their name and executive bodies. This biannual survey of the executive bodies of these legal entities requires considerable resources and causes a considerable administrative burden both for the ACA and the legal entities in question. As at 31 December 2025, the survey concerned around 5,800 legal entities. This special task is a non-audit activity that restrains the ACA in performing its core tasks.

6.6 INCOMPATIBILITY AND TRANSPARENCY ACT

Since 1983, all members of government at the federal and provincial level, as well as all state secretaries, must disclose their financial circumstances to the president of the ACA on taking and leaving office or else every other year.

The president of the ACA is held to report any unusual accumulations of wealth to the president of the National Council or of the respective provincial parliament. In this process, the ACA president acts in a notarial function, without being granted audit or oversight rights as to the material correctness or completeness of the data supplied. In 2025, owing to elections and changes of government on the federal and provincial level, 108 persons had to be requested to disclose their financial circumstances. This task causes a considerable administrative burden for the ACA.



THE ACA SETS

INTERNATIONAL PRIORITIES

- *International networking*
- *Priorities of the INTOSAI General Secretariat in 2025*
- *XXV INTOSAI Congress (INCOSAI) in 2025*
- *The conference of presidents of Germany's audit institutions in Vienna*
- *Conference on "Security in Europe and the Role of Supreme Audit Institutions" in Warsaw*
- *2025 EU Contact Committee in Malta*
- *International audit mandates*



7. THE ACA SETS INTERNATIONAL PRIORITIES

7.1 INTERNATIONAL NETWORKING

Among the ACA's outcome targets is the close cooperation with other audit institutions. Regular professional exchanges between the ACA and other Supreme Audit Institutions (SAIs) are of great importance. To provide the opportunity for networking with global partners, several conferences and events were organized or attended by representatives of the ACA in 2025.

Networking events and cooperative endeavours also took place at the European level in 2025. In addition to the annual meeting of the Contact Committee in Malta in autumn, an international conference on "Security in Europe and the Role of Supreme Audit Institutions" was held in Warsaw in early summer, within the scope of the Polish Presidency of the Council of the EU. And in May 2025, the ACA hosted the presidents of the German federal and provincial audit institutions at a conference held in Vienna, which it organized jointly with the provincial audit institution of Saxony-Anhalt.

In its capacity as the General Secretariat of INTOSAI, the International Organization of Supreme Audit Institutions, the ACA takes on a particularly important international task. For more than 60 years, the ACA has hosted the General Secretariat of this umbrella organization of SAIs, which was founded in 1953. Since INTOSAI was founded, the INTOSAI Congress (INCOSAI), the organization's supreme organ, has taken place once every three years. During the congress, representatives from

approximately 200 SAIs network with one another. The year 2025 was a congress year: the INTOSAI community met for INCOSAI XXV in Sharm El Sheikh, Egypt.

By managing the INTOSAI General Secretariat and taking part in the accompanying exchanges of experience and knowledge, the ACA has gained a wealth of valuable insights and experience over the years – including with respect to audits of the United Nations’ Sustainable Development Goals (SDGs) – and has acquainted itself with best practices in various fields. In addition, an extensive network has been established, in which both INTOSAI members and international organizations (in particular the United Nations) take part. The exchange of knowledge and experience is a key aspect of collaboration and innovation within INTOSAI and permits the ACA to ensure high-quality audit activities, apply modern audit methods and comply with relevant and up-to-date standards in a targeted manner. Regular dialogues also take place in working groups or at a bilateral level and tackle global trends and developments, such as environmental audits, IT audits, artificial intelligence and the fight against corruption.

At the international level, the ACA also frequently participates in audits of other SAIs by engaging in peer reviews. In addition, it participates in external audits of international institutions by exercising audit mandates for financial statements of certain international organizations; for example, it currently serves as the external auditor of the OSCE.

On 18 December, President Margit Kraker received the **Czech SAI’s President’s Award** in Prague. This prize is awarded on an annual basis to honour exceptional contributions in the field of external public auditing. One of the awards categories recognizes international partners as well. During the awards ceremony, Miloslav Kala, president of the Czech SAI, highlighted President Margit Kraker’s outstanding services to the INTOSAI community.



*The president
of the Supreme Audit Institution
of the Czech Republic
presents the award to*

Dr Margit Kraker

*Dr Margit Kraker for her exceptional services
in leading the INTOSAI General Secretariat.*

*Dr Margit Kraker demonstrates that empathy
and mutual understanding are equally
as important elements of leadership
as determination and inner strength.*

In parallel with the awards ceremony, a bilateral exchange on topical issues within INTOSAI and EUROSAI (European Organization of Supreme Audit Institutions) also took place.

7.2 PRIORITIES OF THE INTOSAI GENERAL SECRETARIAT IN 2025

In 2025, one of the main tasks of the INTOSAI General Secretariat was to provide support to Egypt's SAI for the preparation and hosting of INCOSAI XXV, which took place in Egypt from 27 to 31 October 2025.

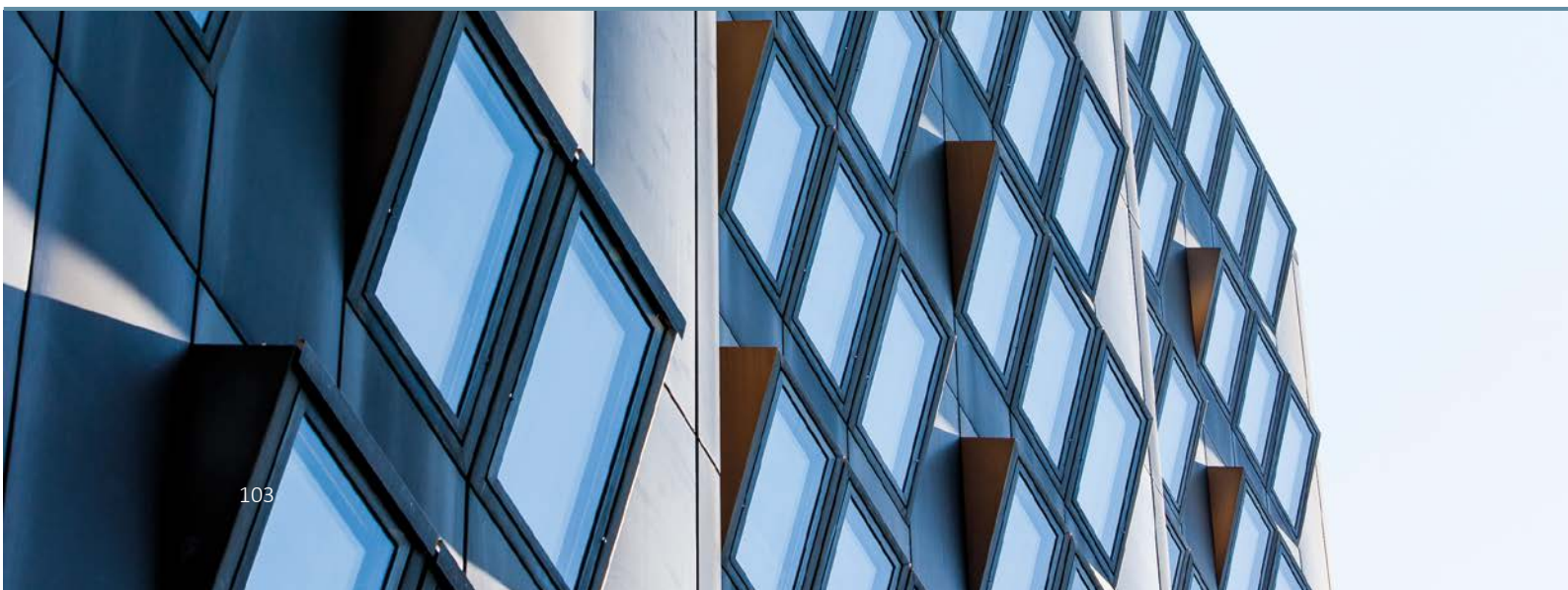
An additional priority was the implementation of the INTOSAI Strategic Plan, with the following five organizational priorities:

1. Advocate for and Support SAI Independence
2. Contribute to the Achievement of the 2030 Agenda for Sustainable Development
3. Support the Development of SAI Resilience
4. Promote and Support Equality and Inclusiveness
5. Enhance Strategic Partnerships

The General Secretariat focused in particular on the first two priorities. In order to advocate for SAI independence, the INTOSAI General Secretariat collaborated closely with the INTOSAI Development Initiative, which had devised the SAI Independence Rapid Advocacy Mechanism (SIRAM). With regard to the achievement of the 2030 Agenda and the SDGs, the INTOSAI General Secretariat serves as an information and coordination platform. In addition to participating in the SDG 16 Conference in New York in May 2025, the General Secretariat also organized an INTOSAI side event at the High-Level Political Forum on Sustainable Development in July 2025, which was likewise held in New York.

Another priority in 2025 was the implementation of the INTOSAI Brand Guidelines, which were developed by the INTOSAI General Secretariat together with the SAI of Brazil, the former INTOSAI chair, and were adopted by the Governing Board in October 2024.

Lastly, the General Secretariat also devoted attention to safeguarding the regular flow and exchange of information within INTOSAI, notably through the Network of INTOSAI Communication Officers, which is administered by the INTOSAI General Secretariat.



7.3 XXV INTOSAI CONGRESS (INCOSAI) IN 2025

As INTOSAI's supreme organ, the INTOSAI Congress (INCOSAI) convenes every three years for an ordinary meeting. The last INCOSAI was held in Rio de Janeiro, Brazil, in 2022. The tasks of INCOSAI include fundamental administrative decisions, such as the adoption of and amendments to the statutes and Strategic Plans of INTOSAI, the adoption of INTOSAI's triennial budget and its audited financial statements, the selection of the next congress host and the auditors of INTOSAI as well as the establishment of new committees and the appointment of Goal Chairs. In addition to these fundamental administrative decisions, each INTOSAI Congress also provides a forum for the discussion of two specialist themes of topical importance.

At the end of October 2025, INCOSAI XXV was held in Sharm El Sheikh, Egypt. Approximately 700 representatives from SAIs and international partner organizations took part. The Congress focused on the following key themes:

- Theme I:
The role of SAIs in auditing the government activities and central banks during financial and economic crises
- Theme II:
Using artificial intelligence techniques in auditing

The key insights from the discussions on these themes are reflected in the final document compiled by the Congress, the Sharm El Sheikh Declaration.

[Link to the Declaration](#)



group photo of all presidents attending INCOSAI XXV in Sharm El Sheikh in 2025



7.4 THE CONFERENCE OF PRESIDENTS OF GERMANY'S AUDIT INSTITUTIONS IN VIENNA

On 8 and 9 May 2025, the spring conference of the presidents of German federal and provincial audit institutions was held in Vienna. Alongside President Margit Kraker and the presidents of the various German provincial audit institutions, the Director of the Swiss Federal Audit Office and the German member of the European Court of Auditors also attended the conference.

This conference is held twice a year, under a rotating chairmanship, and provides an opportunity for the presidents to collectively exchange views on current issues and challenges.

Both conference days in Vienna featured lively discussions on topics such as cost coverage with regard to additional police expenditure at large events, the obligation to surrender documents pursuant to the Transparency Act, taxation of cryptocurrencies, budgetary issues and artificial intelligence.

The ACA contributed two keynote speeches on topics from the agenda. President Margit Kraker presented Austria's medium-term budgetary development, against the backdrop of the EU's new fiscal rules. The second keynote speech focused on artificial intelligence, its possible uses and the challenges it poses to audit institutions.

President Margit Kraker with participants
in the conference of German presidents in Vienna
(for details, see list on p. 123)



7.5 CONFERENCE ON “SECURITY IN EUROPE AND THE ROLE OF SUPREME AUDIT INSTITUTIONS” IN WARSAW

Within the context of the Polish Presidency of the Council of the EU, a high-level conference titled “Security of EU Countries from the Perspective of Supreme Audit Institutions” was held on 3 June 2025. The presidents of Supreme Audit Institutions as well as representatives from 27 European countries, the European Court of Auditors and various international organizations (such as INTERPOL, NATO and the OECD) attended the conference.

The agenda centred on three topics:

- Leadership perspectives: safeguarding Europe’s future in a rapidly changing world
- Navigating modern risks: strengthening cybersecurity, resilience and governance
- Strategic oversight: auditing defence, security and institutional preparedness

In her speech, President Margit Kraker highlighted the significant contribution that Supreme Audit Institutions can make to the security dimension: their audits bring transparency to this field as well, and their recommendations can contribute to enhanced security administration. According to the President, security had grown in importance – for national states and for SAIs. Among other things, she cited the interference in elections through digital manipulation as well as the prevention of military attacks, cyberattacks and ransomware attacks as key challenges.

It was revealed that all participating countries were facing similar challenges in the field of security and that Supreme Audit Institutions are able to make crucial contributions by conducting targeted audits.

Speech at the conference on
“Security in Europe and the Role of Supreme Audit Institutions”



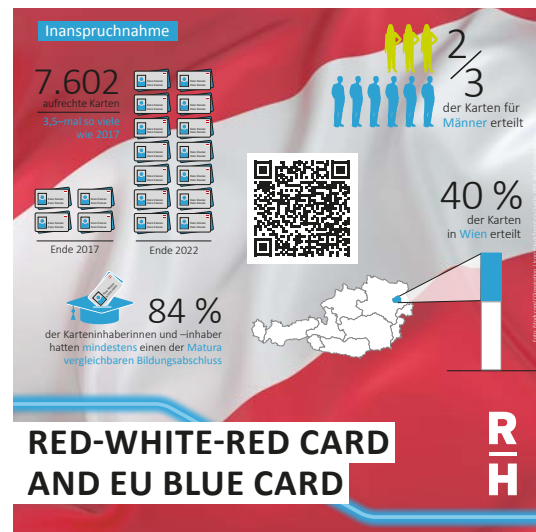
7.6 2025 EU CONTACT COMMITTEE IN MALTA

On 19 and 20 November 2025, presidents of SAIs from EU Member States came together for their annual meeting – the contact committee – in Floriana, Malta.

The main topic of this meeting was “EU Competitiveness – A Strategic Challenge for the EU and its Member States”.

Under the joint leadership of the presidents of the European Court of Auditors and the Maltese SAI, these exchanges focused on various policy areas as well as on the future of EU competitiveness. The discussions centred on how the European Commission plans to increase competitiveness within the EU and how the EU and its Member States can promote innovation and industrial growth. In addition, the cost, financing and risks associated with public measures to increase competitiveness were addressed in discussions with experts from the European Commission and other specialists. Presidents of several individual SAIs provided insights into the results of their audits.

The ACA outlined the lessons learned from its “Stocktaking Report on Skills Shortage” (volume Federation 2024/12) and its report on the “Red-White-Red Card and EU Blue Card” (volume Federation 2024/11) and based on these findings highlighted strategies for addressing the skills shortage.



7.7 INTERNATIONAL AUDIT MANDATES

AUDIT MANDATE AT THE OSCE

Since September 2023, the ACA has held the mandate to serve as the external auditor of the Organization for Security and Co-operation in Europe (OSCE), the world's largest security organization based in Vienna. The signing of the Helsinki Final Act in 1975 established the OSCE as a conference of states dedicated to peacekeeping, which celebrated its 50th anniversary in 2025. It is within its capacity as a representative of the OSCE participating state Austria – nominated by the Austrian delegation and subsequently appointed by the OSCE Permanent Council – that the ACA conducts its audit. Initially, the ACA's audit mandate covered only the 2023 financial year. In September 2024, the 57 states participating in the OSCE decided to extend it for two additional financial years; thus, the ACA's mandate runs until 2026.

Unqualified audit opinion but 20 recommendations

In 2025, the ACA audited the OSCE's 2024 financial statements in accordance with the "International Standards of Supreme Audit Institutions" (ISSAI), within the scope of its mandate. Although the ACA issued an unqualified audit opinion, it simultaneously put forward 20 recommendations of varying degrees of urgency. They primarily focused on the OSCE's budget, which had remained unchanged for years – despite high inflation rates – and on its staffing plan. The reason behind this is that the last approved OSCE budget was from 2021. As a result, for the third consecutive financial year, there was no approved budget, forcing the OSCE to carry

out its activities with limited personnel and financial resources. This situation has prompted the ACA to place particular emphasis on the principle of “going concern” in its audit of the financial statements. The assessment of the organization’s continued existence had to be made by the OSCE itself and documented in a verifiable manner. The ACA audited these assumptions and documents.

Performance audit of the OSCE mission to Skopje

In addition to its audit of the 2024 financial statements, the ACA also conducted a performance audit of the OSCE mission to Skopje. This mission is tasked with supporting stability and security in North Macedonia. Just like for the OSCE as a whole, the budgetary situation was also a key concern for the mission to Skopje.

Against this backdrop, the audit focused specifically on the following topics: budget, staff, contracts, extraordinary projects, service contracts for consulting services and the rental of office space in Skopje as well as the mission’s fleet of vehicles. The ACA prepared a separate report on the performance audit, comprising 28 audit findings and 24 recommendations addressed to the Permanent Council, the Secretariat and the mission.

Presentation in front of the OSCE Permanent Council

On 10 July 2025, President Margit Kraker presented the ACA’s report on the 2024 financial statements to the delegates of the OSCE Permanent Council. In the lead-up to this, on 8 July 2025, the report was also dealt with in the advisory committee of the Permanent Council responsible for budget, funding and resource management issues. Many delegations to the OSCE (EU states, the United States of America, Canada, Great Britain and Switzerland, among others) praised the ACA’s thorough and comprehensive work. According to them, the comprehensive and professional audit activities of the ACA made a significant contribution to ensuring transparency and accountability within the OSCE.



Presentation of the ACA’s report on the 2024 financial statements of the OSCE



AUDIT MANDATE FOR THE EUROPEAN INVESTMENT BANK: JOINT DECLARATION OF THE EU CONTACT COMMITTEE

The German Bundesrechnungshof and the Austrian Court of Audit presented their joint report on the “European Investment Bank – Strengthening the Supervisory and Control Framework” to the heads of the SAIs of the EU Member States and to the European Court of Auditors at the EU Contact Committee meeting in Cyprus in autumn 2024. Subsequently, the German Bundesrechnungshof and the Austrian Court of Audit prepared a declaration outlining the joint demands of the EU’s Supreme Audit Institutions. It calls for improvements to the European Investment Bank’s supervisory and control framework in order to bolster accountability. This must be deliberated with the knowledge that the European Court of Auditors may only audit a small fraction of the European Investment Bank’s business activity, resulting in a considerable audit gap in external public auditing. Moreover, the

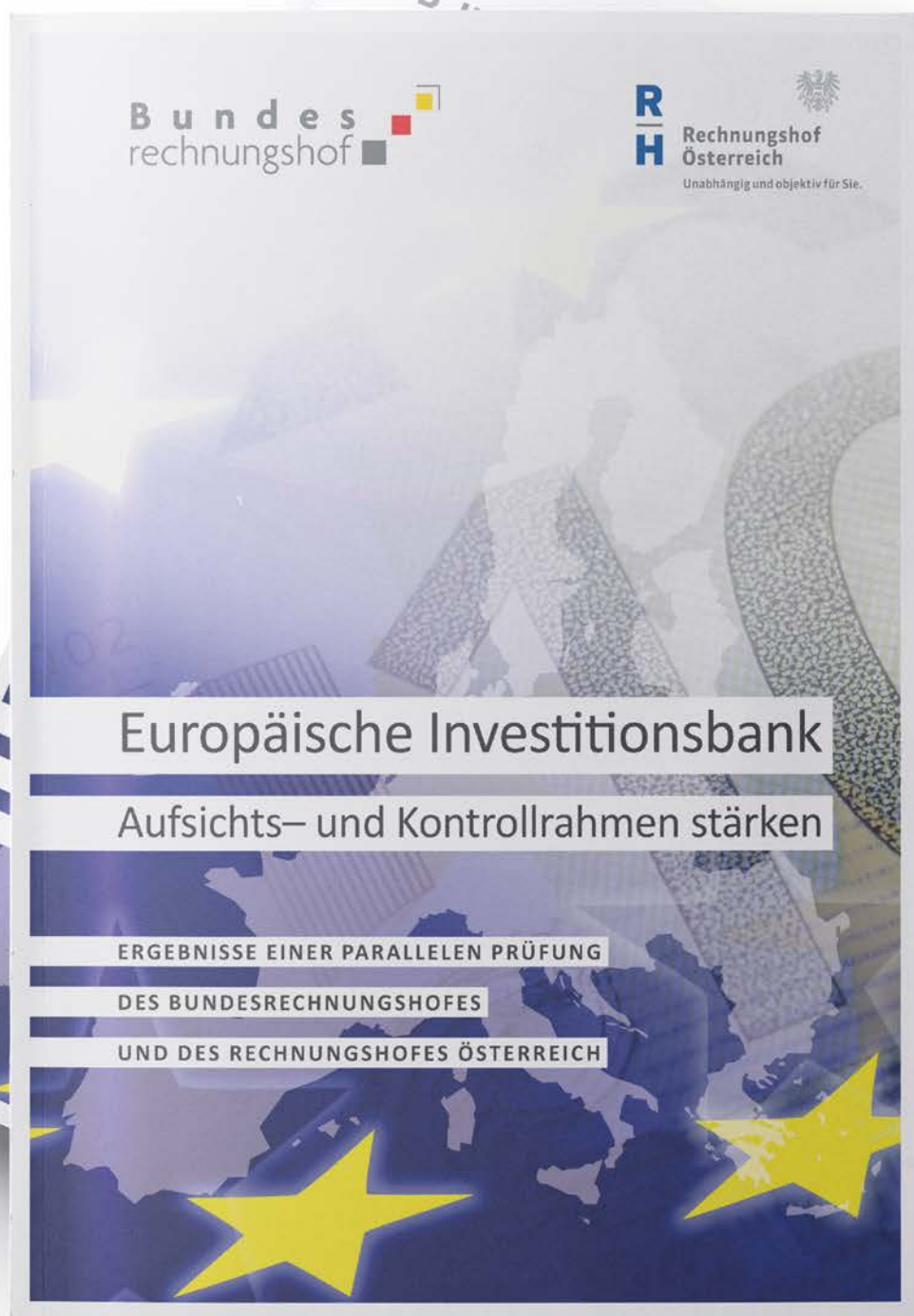
European Investment Bank is not subject to independent external banking supervision.

At the end of September 2025, all 27 national audit institutions of EU Member States and the European Court of Auditors agreed on a joint declaration. To build on this foundation, consultations with the parliaments and governments in the EU Member States are now underway. In order to enshrine the right of the national Supreme Audit Institutions to audit the European Investment Bank, talks will take place in parallel at the EU level (Parliament, Council, Commission). Similar to the United Nations, a Board of Auditors could be formed by a rotating group of three SAIs, which would be responsible for conducting external public audits of the European Investment Bank for a given period of time.





[Link to the declaration](#)





INSIDE THE ACA

- *The ACA in figures*
- *Human resource management*
- *Training and knowledge management*
- *Freedom of information*
- *Compliance strategy and code of ethics*
- *Data analytics, digitalization and artificial intelligence*

8. INSIDE THE ACA

8.1 THE ACA IN FIGURES

As at 31 December 2025

52.1 %

share of women
at the ACA

share of
women in
management positions

39.4 %

307 staff
members

118 female public officials

120 male public officials

42 female contractual
staff members

27 male contractual
staff members

285 full-time
equivalents

48.4 %

share of women working
in audit functions

292 average
full-time equivalents
in 2025

86 %
share of
budgeted personnel
expenses in overall
expenses in 2025

48.596
million euros
in the 2025 budget

8.2 HUMAN RESOURCE MANAGEMENT

Out of the 307 people employed at the ACA at the cut-off date of 31 December 2025, 82.74 per cent work in an audit function. Due to the demanding tasks and the high level of responsibility, the share of university graduates among the auditors is very high: at the cut-off date of 31 December 2025, 69.71 per cent of ACA staff members working in an audit function – i.e. 214 people – held at least one university degree. The university degrees were distributed across the following subjects: around 38 per cent were degrees in social and business sciences (such as business administration), around 31 per cent in law, around six per cent in the humanities and around five per cent in natural sciences. There were also staff members with university degrees in various other fields of study, such as engineering, languages or computer science.

In 2025, the number of full-time equivalents at the ACA decreased from 298 to 285 due to delays in filling vacancies. The ACA plans to fill some of these vacancies in 2026.

The ACA is committed to the principle of gender equality and equal opportunities for women and men as well as to the promotion of women. It strives for a balanced gender ratio, including in management positions. At the cut-off date of 31 December 2025, the share of women was 52.1 per cent and, thus, remained well above the 2024 average of 44.6 per cent in the federal civil service as a whole (source: *Das Personal des Bundes 2025 (2025 Federal Staff)*, p. 88 f.), as was the share of women in top management positions, which amounted to 60 per cent (compared to a share of 38.3 per cent in the federal civil service in 2024; source: *Das Personal des Bundes 2025*, p. 92).

8.3 TRAINING AND KNOWLEDGE MANAGEMENT

The audit topics demand broad and interdisciplinary knowledge. This requires a constant willingness to learn the ropes of new subject areas, to keep knowledge up to date and to share it with colleagues. Therefore, the ACA attaches great importance to ongoing further education and a modern knowledge management to maintain and develop skills and expertise.

In 2025, the ACA's staff members made use of more than 160 educational measures, which covered methodology and specialist seminars on audit-relevant topics, IT trainings as well as management seminars. In the "Data Camp", 16 auditors specialize in "R", a software for statistical calculations and graphs, which is used in audits.

The **Public Auditing certificate programme** is the joint basic training for external public auditing. Since 2017, the ACA has been offering this programme in collaboration with the Executive Academy of the Vienna University of Economics and Business (WU) as well as the provincial audit institutions and the City of Vienna Court of Audit. At the beginning of the ninth Public Auditing certificate programme in October 2025, a new curriculum entered into force in order to place greater emphasis on data analytics and artificial intelligence. A total of 13 ACA auditors participate in this iteration of the programme.

Audit managers have an important role to play in the ACA's audit activities. In 2025, seven people completed the **training programme on audit management** within the scope of a pilot

project to acquire the necessary skills and the required expertise. The content of this modular training covers technical and methodological skills, social competences as well as the

practical management of an audit. In addition, the exchange of experience among the participants and feedback sessions constitute an important part of the training.



Graduation ceremony for graduates of the seventh Public Auditing certificate programme at WU on 20 March 2025



The Knowledge Summit is another event that serves to strengthen cooperation between public audit institutions. This well-established event, which is organized by the ACA and the Institute of Internal Auditors Austria, addresses current issues auditors are facing, offering technical input and opportunities for discussions. The topics of the 2025 Knowledge Summit were internal control and risk management systems.

Effective internal control and risk management systems are indispensable for public administration and public companies alike. In order for public institutions to perform the tasks entrusted and assigned to them well and properly, internal control systems must respond to changing and new risks and be adapted accordingly. The event also addressed how effective these systems are in

practice and which audit methods and approaches have proven successful in everyday use. A total of around 400 people participated in the Knowledge Summit.



President Margit Kraker
at the Knowledge Summit in May 2025

The expert meeting of building and construction auditors of Austrian audit institutions was held at the ACA for the 19th time in 2025. Around 60 participants from 22 different public audit institutions spent two days discussing topics such as climate change adaptation action, urban development and large-scale audit projects.

8.4 FREEDOM OF INFORMATION

On 1 September 2025, the constitutional provisions for freedom of information (Art. 22a and 121 para. 5 of the Federal Constitutional Law (Bundes-Verfassungsgesetz)) as well as the Freedom of Information Act (Informationsfreiheitsgesetz, IFG) entered into force. These pieces of legislation repeal existing rules on official secrecy, establish a duty to proactively provide information and enshrine a constitutional right to information, among other things.

The ACA is therefore obliged to publish information of “general interest” in a manner that is accessible to everyone on the internet (duty to proactively provide information) to the extent that, and as long as, it is not subject to confidentiality. “Individual” access to information (information requests from individuals) is limited to the administrative sphere of the ACA; it does not, however, extend to its activities as a legislative body.

Section 23a of the Court of Audit Act (Rechnungshofgesetz) (as amended by Art. 5 of the Freedom of Information Adjustment Act (Informationsfreiheits-Anpassungsgesetz), Federal Law Gazette I 50/2025) also entered into force on 1 September 2025, alongside supplementary provisions on freedom of information applicable to the ACA. The Act now stipulates the application of certain provisions of the Freedom of Information Act with regard to information of general interest (such as definitions, publication responsibility, publication and availability on the internet). In accordance with these provisions, the ACA may continue to publish information of general interest on its own website.

To this end, it has added the “IFG Transparency” section to its website. In addition to reports and other documents (e.g. press releases, publications pursuant to the Political Parties Act (Parteiengesetz), expert comments on draft laws and ordinances), further documents are published in this section, such as the workplace assessment at the ACA, the ACA’s 2024/2025 plan on the advancement of women, the ACA’s internal regulations and its allocation of duties, the list of legal entities subject to audits by the ACA, the ACA’s strat-

egy on artificial intelligence, the curriculum of the Public Auditing certificate programme and the ACA’s code of ethics as well as information on the 2025 and 2026 budgets of the ACA.



8.5 COMPLIANCE STRATEGY AND CODE OF ETHICS

The ACA is committed to the comprehensive management of risk, as it bolsters transparency, provides a better overview of potential risk situations and minimizes the likelihood of those risks actually materializing.

Therefore, in 2025, the ACA continued to take comprehensive measures to guarantee objectivity, factuality and impartiality in the performance of its tasks. The enhancement of its compliance strategy and its code of ethics contributes to the safeguarding of a transparent and responsible organizational culture that promotes ethical conduct while minimizing compliance risks.

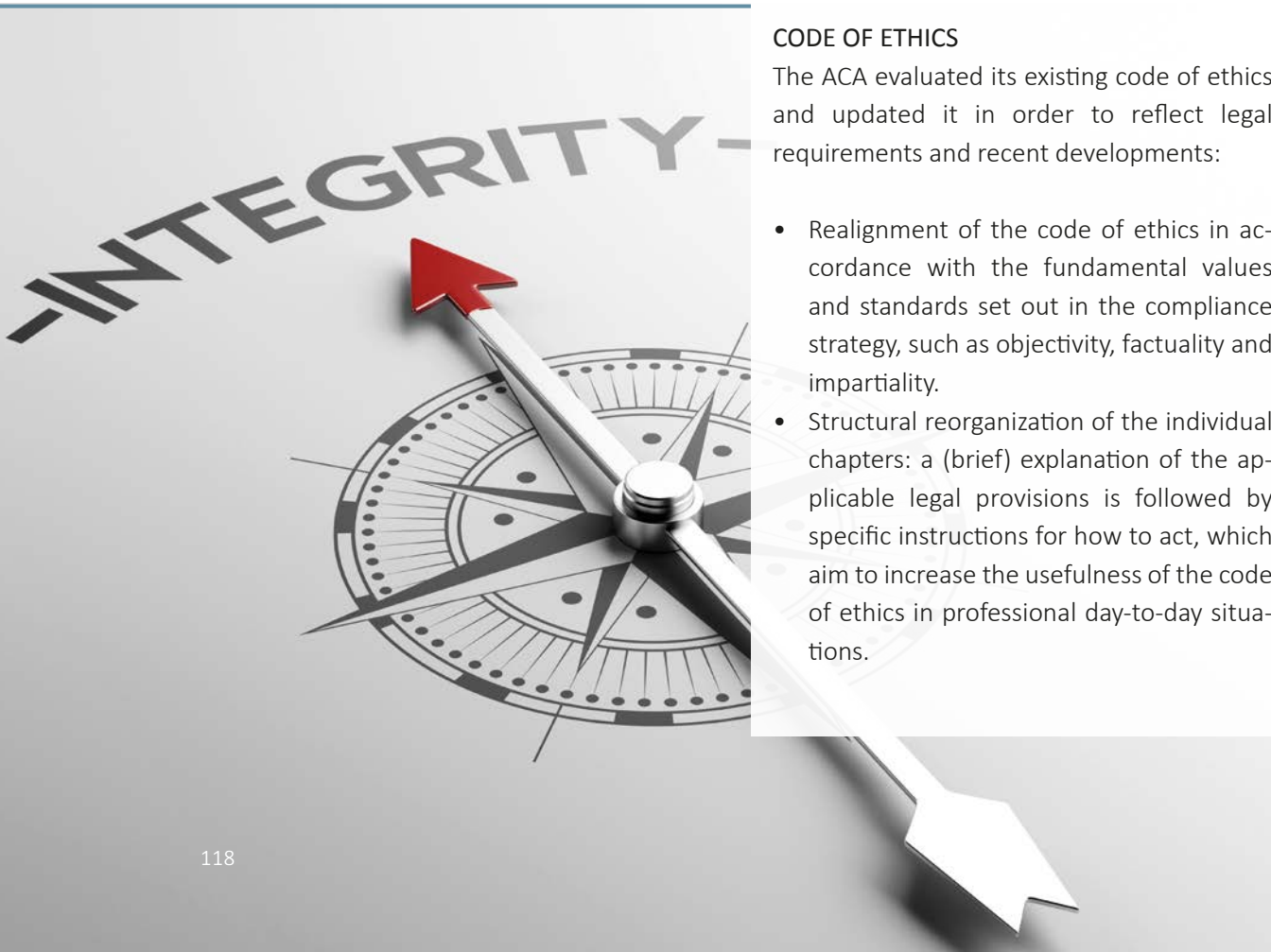
COMPLIANCE STRATEGY

The compliance strategy establishes a binding framework, thus ensuring that ACA staff members act with integrity and in full compliance with the law. On the one hand, it spells out the fundamental values of the ACA: the pursuit of objective and factual outcomes as well as impartial and unbiased conduct. On the other hand, it sets out the key components of integrity management at the ACA: clear-cut rules, communication and training, guidance and information as well as the use of an electronic reporting system. In this respect, the ethics board takes on a key function within the ACA – it is tasked with monitoring current developments in this field and advancing systematic enhancements.

CODE OF ETHICS

The ACA evaluated its existing code of ethics and updated it in order to reflect legal requirements and recent developments:

- Realignment of the code of ethics in accordance with the fundamental values and standards set out in the compliance strategy, such as objectivity, factuality and impartiality.
- Structural reorganization of the individual chapters: a (brief) explanation of the applicable legal provisions is followed by specific instructions for how to act, which aim to increase the usefulness of the code of ethics in professional day-to-day situations.



- Consideration of new legal provisions on conflicts of interest, confidentiality and freedom of information as well as introduction of specific instructions for how to act, primarily with regard to data protection and information security (in particular data minimization and the need-to-know principle).
- Expansion of the chapters on the prohibition against accepting gifts and the addition of a new chapter on outside activities and outside employment.

Particular emphasis was placed on the practical usability of the code in order to provide the best possible support to ACA staff members in professional day-to-day situations.

These measures demonstrate the ACA's continued efforts to promote a culture of integrity and transparency, allowing the ACA to guarantee that both the organization and its staff members comply with the highest standards and that the values of transparency, factuality and professionalism are respected at all times.

8.6 DATA ANALYTICS, DIGITALIZATION AND ARTIFICIAL INTELLIGENCE

DATA ANALYTICS

In 2025, the ACA's data analytics team participated in 27 audits. The data analytics team was involved throughout the entire audit process, including audit planning and preparation, requests for data from audited legal entities, data cleansing, the preparation of data analyses and the audit results, quality assurance, data analysis visualization and the development of interactive web-based graphs and models.

The data analytics team developed comprehensive dashboards for the ACA's special tasks (e.g. pursuant to the Political Parties Act) and its internal tasks in order to facilitate the efficient, transparent and reliable completion of these tasks.

For the first time, the ACA published the text part of "Volume 2: Subdivisions – Reporting on Various Segments of the 2024 Federal Financial Statements" electronically and with interactive diagrams on its website, replacing the previous print version: <https://www.rechnungshof.gv.at/bra2024band2>

All of the ACA's interactive graphs can be retrieved at:

<https://rechnungshof.gv.at/interaktiv>.

INFORMATION SECURITY

The ACA gives information security the highest priority. This means that the confidentiality, availability and integrity of information must be ensured. The aim of information security is to protect data from dangers and threats during processing and storage, to avoid damage and to minimize risks.

In recent years, information security incidents in public administration have led to safety-relevant damage entailing high costs. The EU's NIS2 Directive aims at setting up cybersecurity capacities in order to enhance the protection of network and information systems and at building cyber resilience of critical infrastructure, such as public administration and network operators.

The basic security goals of information security are confidentiality, availability and integrity; advanced security goals include authenticity, accountability and non-repudiation. Using

state-of-the-art technical and organizational measures (including the set-up of an information security management system, training and awareness measures), the ACA manages to achieve these security goals. Due to the short innovation cycles, the ACA's technical and organizational measures have to be optimized and improved on an ongoing basis. In the interest of an economical public administration, the Presidential Chancellery, the Constitutional Court, the Supreme Administrative Court, the Ombudsman Board and the ACA developed a joint e-learning programme on information security.

NEW TECHNOLOGIES

The use of artificial intelligence can increase the efficiency and effectiveness of the audit process and of internal business processes. Within the scope of its audits, the ACA needs to examine AI systems integrated into the business processes of those legal entities which are subject to its audits. Against this backdrop, the ACA developed a strategy for the use of artificial intelligence, which addresses both its possible applications within the ACA and the requisite user training modules.

The strategy can be retrieved at:

https://rechnungshof.gv.at/rh/home/home_1/home_6/Strategie_Kuenstliche_Intelligenz.pdf

Since the ACA attaches great importance to the transparency of public administration, it evaluated its own processes in terms of open data and redesigned them in accordance with current requirements, aiming to publish relevant data on data.gv.at in a timely manner.

Within the scope of several internal projects, the ACA continued to work on the digitalization and automation of its own business processes, using machine learning and artificial intelligence, among other things. It prioritized digitalization and automation, particularly in the fields of quality assurance and audit planning. In addition, the data analytics team attempted to optimize the document search function using artificial intelligence as part of a pilot project.

COLLABORATION

The ACA engages in the ongoing exchange of knowledge pertaining to data analytics, artificial intelligence, information security and new technologies with other European audit institutions and with other public entities in Austria, particularly supreme bodies.

One of the key issues SAIs dealt with in 2025 was the feasibility of processing confidential data using artificial intelligence. Data processing must remain technically secure, while complying with all legal requirements. INCOSAI XXV also focused on the use of artificial intelligence in auditing, among other things.



**Rechnungshof
Österreich**

Austrian Court of Audit
Vienna, January 2026

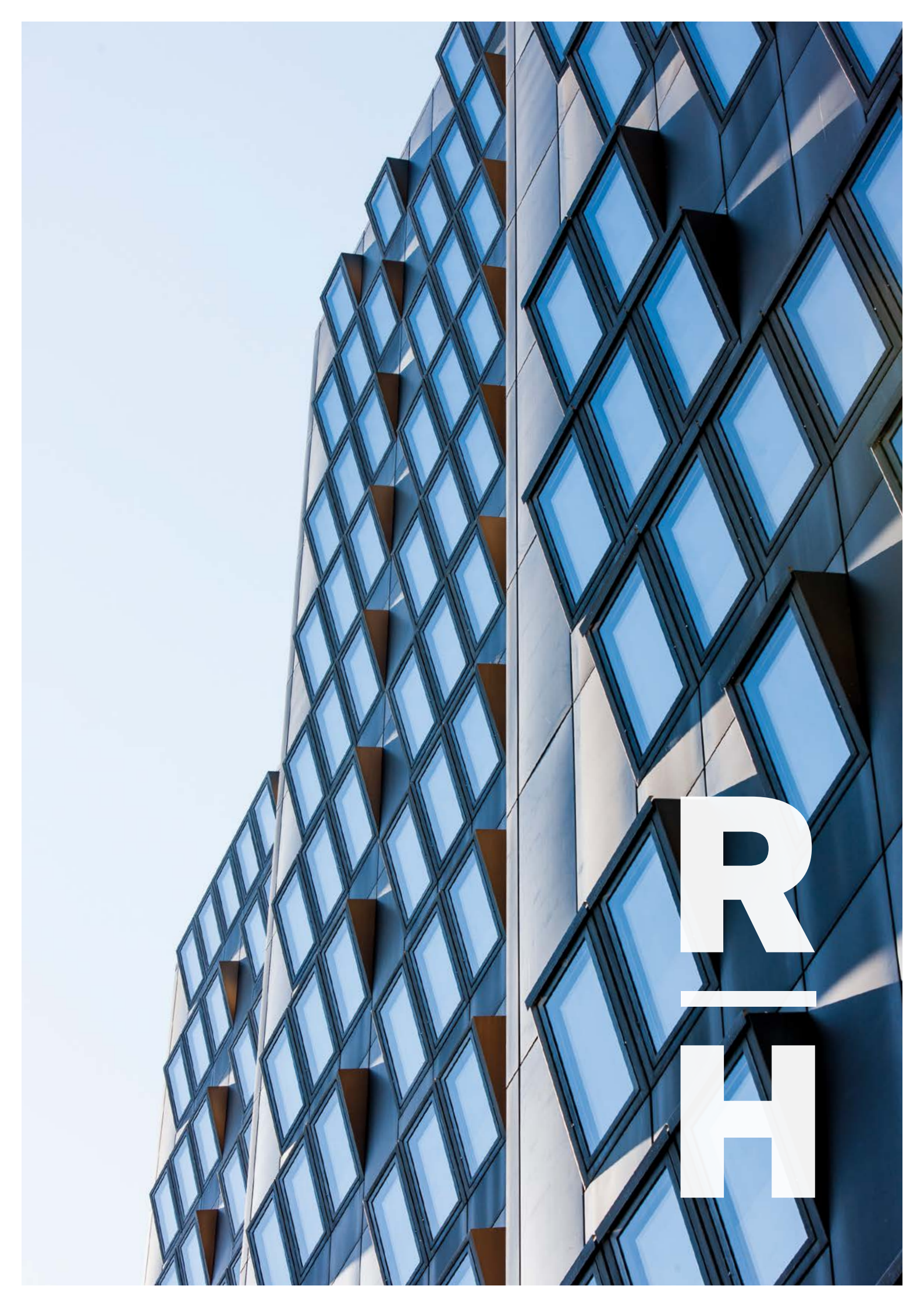
The President:
Dr Margit Kraker

PHOTOS

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from left to right:
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Martina Johannsen (President of the Audit Institution of Mecklenburg-West Pomerania),
Jens Michel (President of the Audit Institution of Saxony),
Kay Barthel (President of the Audit Institution of Saxony-Anhalt),
Harald Kümmel (President of the Audit Institution of Brandenburg),
Walter Wallmann (President of the Audit Institution of Hessen),
President Margit Kraker,
Cornelia Ruppert (President of the Audit Institution of Baden-Württemberg),
Imke Sommer (President of the Audit Institution of the Free Hanseatic City of Bremen),
Brigitte Mandt (President of the Audit Institution of North Rhine-Westphalia),
Klaus-Heiner Lehne (member of the European Court of Auditors),
Manfred Jäger (President of the Audit Institution of the Free and Hanseatic City of Hamburg),
Gaby Schäfer (President of the Audit Institution of Schleswig-Holstein),
Marcel Hürter (President of the Audit Institution of Rhineland-Palatinate),
Sandra von Klaeden (President of the Audit Institution of Lower Saxony),
Karin Kligen (President of the Audit Institution of Berlin),
Pascal Stirnimann (Director of the Swiss Federal Audit Office)
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