

| Country  | SAI   | <b>Question 1:</b><br>Has your SAI/ government/country ever carried out a project concentrated on the effective functioning of public administration?  | <b>Question 2:</b><br>Were financial means originated from EU funds involved in the project?                           | <b>Question 3:</b><br>Have any audits oriented as above ever been performed by your SAI?   |
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| Austria  | Austrian Court of Audit<br>www.rechnungshof.gov.at          | Austrian SAI gradually published three brochures named Administrative Reform that suggest the public administration reforms. Suggestions are based on audit findings (2007, 2009, 2011).   | No   | Austrian SAI deals with this topic on the long term basis in the form of audits and consequent consultations, towards EUROSAI - SAI is a member of working groups.   |
| Bulgaria | Bulgarian National Audit Office<br>www.bulnao.government.bg | Bulgarian prime minister nominated a new team to set up the methodology of analysis and assessment to be performed as of 2010 on biannual basis. Information is missing. Since 2001, the Council of Ministers publishes yearly reports on public administration situation. | EU funds are used for similar projects as well.  | Within the last 3 years BNAO has not performed an audit assessing the state administration effectiveness. In audit plan for 2014, BNAO considers, however, to carry out a horizontal audit of administration capacity management of public service.  |
| Cyprus   | Audit Office of the Republic of Cyprus<br>www.audit.gov.cy  | SAI of Cyprus has not carried out such an audit as yet.  | N/A  | N/A  |
| Estonia  | National Audit Office<br>www.riigikontroll.ee               | Project of setting up the common service base newly exists (adoption of integrated accountancy, human resources and salaries IT system to be introduced in all ministries). Furthermore, separated projects in individual ministries are in place.                         | Project of common service base is financed by the state budget, its preparation was partially supported from EU funds. | A new large project TUTSE is currently being discussed - see <a href="http://www.riigikontroll.ee/DesktopModules/DigiDetail/FileDownloader.aspx?FileId=11306&amp;AuditId=2184">http://www.riigikontroll.ee/DesktopModules/DigiDetail/FileDownloader.aspx?FileId=11306&amp;AuditId=2184</a> |

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| France  | Cour des comptes<br>www.ccomptes.fr                                   | Effectiveness of the state administration is dealt with in majority of audits. This topic is considered as a basic feature of performance audits. The studies of effective use of public financial means are worked out by government as well. | No, SAI financial means originate from independent national resources. | see the answer 1   |
| Georgia | State Audit Office<br>www.sao.ge                                      | Georgian SAI has never carried out such a sort of audit till now.  | N/A  | N/A  |
| Greece  | Hellenic Court of Audit<br>www.otenet.gr                              | Greek SAI hasn't performed such an audit as yet.   | N/A  | N/A  |
| Hungary | State Audit Office of Hungary<br>www.asz.hu                           | Hungarian SAI has not performed such an audit as yet.  | N/A  | N/A  |
| Ireland | Office of the Comptroller and Auditor General<br>www.audgen.irlgov.ie | Irish SAI has not realized an audit in this field as yet.  | No   | N/A  |
| Italy   | Corte dei Conti<br>www.corteconti.it                                  | SAI has not carried out an overall audit, but it considers individually specific public administration sectors.  | Depending on the individual project and subject.                       | The audits carried out by the Central Performance Audit Chamber.   |
| Latvia  | State Audit Office of the Republic of Latvia<br>www.lrvk.gov.tv       | SAI of LATVIA has not performed such an audit till now.  | N/A  | Latvian SAI might provide further comments if clarified whether the Czech performance audit refers to: <ul style="list-style-type: none"> <li>an additional appropriation to public authorities in order to make their work more effective,</li> </ul> |

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|           |   |   |  | <ul style="list-style-type: none"> <li>• all state budgetary funds for maintenance of institutions, since, in accordance with the law, administration of institutions has to ensure effective work of institutions,</li> <li>• funds allocated for planning and implementation of structural reforms.</li> </ul> |
| Lithuania | National Audit Office of Lithuania<br>www.vkontrole.lt      | We have not performed any systemic audit of state administration effectiveness as yet.  | One of five SF EU priorities in the period 2007-2013 was dedicated to public administration effectiveness support. | Lithuanian SAI touched the public administration effectiveness audit just partially within carrying out the financial audit.   |
| Moldova   | Court of Accounts of the Republic of Moldova<br>www.ccrm.md | Moldavian SAI has not carried out an audit dealing with complex assessment of 3E as yet. We inform, however, that SAI audited the level of fulfilment of the goals determined in Public Finance Management Project in case of seven public administration bodies.   | No   | SAI performed an audit dealing with effectiveness assessment of five public administration bodies, oriented to efficiency of the present mechanisms of public properties renting.  |
| Portugal  | Tribunal de Contas<br>www.tcontas.pt                        | As of 2011, Portuguese Government works out the review of public expenditures that are evaluated as for their justification and effectiveness in three areas: 1) labour costs, 2) pension reform and 3) sectorial reforms oriented to decreasing the personal costs, immediate consumption and investments. | Yes  | Portuguese SAI audits the EU subsidies, the last time in December 2013.  |

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| Slovakia | Najvyšší kontrolný úrad<br>www.nku.gov.sk              | In 2012 the government approved the ESO programme (effective, reliable and open public administration).  | Programme ESO is not financed from EU funds.   | Within the audits of individual budget chapters, two further audits run in the same time - audit of legality and financial audit checking the achieved results of ESO programme (assessment of realization of the first and second phase, of the preliminary financial analysis and of the savings gained). |
| Slovenia | <a href="http://www.rs-rs.si">www.rs-rs.si</a>         | Effectiveness of the public (state/local) administration is considered one of the core elements of our performance audits. A general audit of the public administration as a whole has not yet been performed.   | A special performance audit on the effectiveness of administration and management of EU funds in Slovenia at the state level has been completed in 2012. | The percentage of performance audits is increasing which in consequence means a larger proportion of public administration will be assessed also on its efficiency.   |
| Spain    | Spanish Court of Audit<br>www.tcu.es                   | Spanish SAI is decentralized in three levels. It hasn't recently performed any audit of public administration effectiveness as the whole, but any of the audits deals with this topic as for its partial aspects.  | Spanish SAI deals with the EU funds auditing and it publishes a special yearly report.   | Reports concerning the integrated audits (legality, financial audits and performance audits) are accessible in Spanish on web sites.  |
| Sweden   | Swedish National Audit Office<br>www.riksrevisionen.se | There are about ten sectorial organisations in Sweden that work together on different aspects of effective functioning. Together they cover the larger part of governmental activities. Their studies are mostly done within the executive branch.<br><br>Most of the Swedish NAO's performance audit reports deal with the 3 Es, but within | No   | see answer 1  |

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|        |                           | a more limited sphere and/or often by comparing results/effects to certain parliamentary goals, but no overarching audit on the effective function of public administration has been performed in recent years. |     |     |
| Turkey | Turkish Court of Accounts | Turkish SAI has not performed such an audit as yet.   | N/A | N/A |