

About 600 audits are conducted annually. The topics cover a broad spectrum:

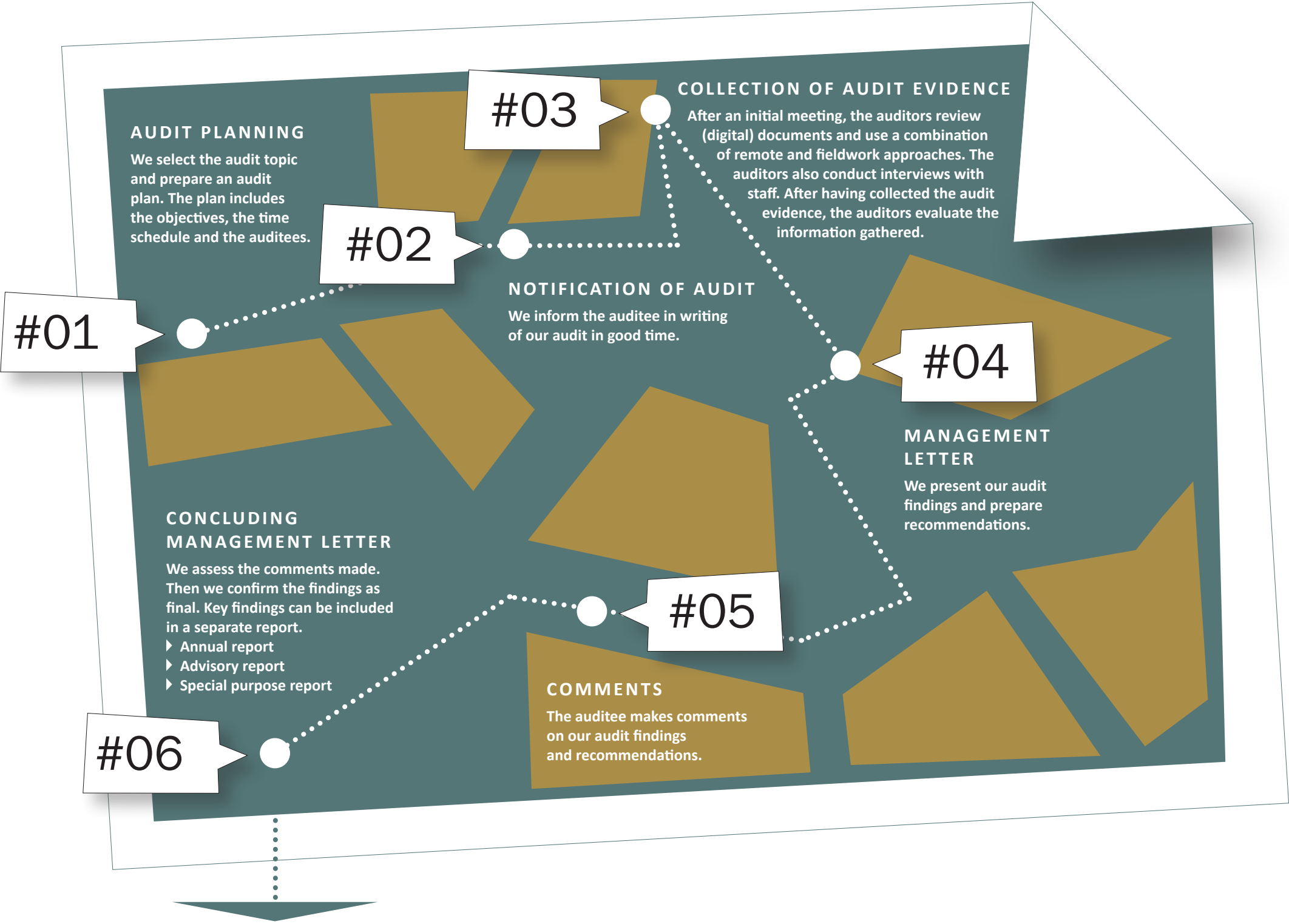
Federal finances	Sustainability	Health	Labour & social affairs	German railways	Internal security
Climate action	Economy	Health insurance schemes	Building construction	Transport	Education & research
Energy transition	Digital transformation	Pensions	Roadworks	Federal Armed Forces	Funding

Six stages of an audit

The Bundesrechnungshof audits the entire federal financial management. In other words: We take a close look at how taxpayers' money is spent, make problems transparent and provide recommendations.

We report on some audit findings in our annual report. We thus support parliament in effectively scrutinising government action and budget implementation. Furthermore, we provide advice to parliament and the government on the basis of our audit findings.

The transparency of taxpayers' money spent is a major factor in maintaining confidence in the functioning of our democracy. You can see the stages of our audits in the following figure.



REPORTING

ANNUAL REPORT
pursuant to Article 97 Federal Budget Code
Annual report as a basis for granting discharge to the government
Addressee: Bundestag, Bundesrat, government and public

ADVISORY REPORT
pursuant to Article 88 (2) Federal Budget Code
Advice provided as a result of lessons learned from audit work
Addressee: Bundestag, Bundesrat, government or ministries

SPECIAL PURPOSE REPORT
pursuant to Article 99 Federal Budget Code
Reporting on matters of particular importance
Addressees: Bundestag, Bundesrat, government and public

