



Hallstatt Wasserkraft GmbH

Summary

In July 2016 the Austrian Court of Audit (ACA) carried out an audit of the financial management of the Hallstatt Wasserkraft GmbH at the management headquarters in Purkersdorf, Lower Austria, (head office of the Österreichische Bundesforste AG (Austrian Federal Forests, ÖBf) and the ÖBf Beteiligungs GmbH) and at the power plant location in Hallstatt (Upper Austria). The audited period ranged primarily from 2012 to 2015.

The aim of the audit was in particular to present and assess the legal framework conditions, the funding, the economic situation and the investments (establishment of the power plant) of the company, as well as procurement-related aspects.

The selection of the audit subject was based on a random sampling method. This method also includes legal entities that otherwise, based on the regular risk-oriented selection process, would not be subjected to an audit (e.g. due to their small financial scope). The ACA makes use of this procedure to enhance its preventive impact and the impact of its advisory activities.

Downloads

- Bund_2017_34_1.pdf
(http://www.rechnungshof.gv.at/fileadmin/downloads/_jahre/2017/berichte/teilberichte/bund/Bund_2017_34/Bund_2017_34_1.pdf) 655 KB

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