



CORTE DEI CONTI

The *Corte dei conti* - an Institution for guaranteeing the sound management of public finances

Study visit to the Corte dei conti
Students of the Master in Law and Public Management
from the Université Paris-Dauphine and the École Nationale d'Administration

Mauro Orefice

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The *Corte dei conti* - the Mission

The *Corte dei conti* pursues the sound and effective use of public funds, guarantees the legality of the administrative action as well as the equilibrium of public finances; it carries out a jurisdictional function in matters of public accounting.



Auxiliary body

Pursuant the Italian Constitution, the *Corte dei conti* is an **auxiliary body** since it cooperates with Constitutional bodies responsible for legislative functions as well as for political and administrative action.

- Article 100, second paragraph and among the jurisdictional bodies;
- Article 103, second paragraph.



The *Corte dei conti* does not have any political function in defining the objectives of the administrative action or any power to censure the choices through which these objectives are identified.

The *Corte dei conti* :

- Evaluates the action carried out, in a continuous contact with the auditees,
- Reports its findings and indicates the measures that should be adopted by the auditees,
- Monitors if and how the auditees have adopted the recommendations presented and,
- Periodically refers to the elective assemblies with regard to the results of the audits carried out.

The mission of guaranteeing the legal and sound management of administrative action - 1

It may be said that the constitutional mission of guaranteeing the legal and sound management of administrative action is ensured through the balanced interaction of four fundamental functions:

- 1. An *ex ante* compliance audit** - assessment of the Government acts with laws in force, in particular with the budget laws. The list of the acts submitted to the audit of the *Corte dei conti* is peremptory (art. 17 T.U. 1214/34, art.3 law 20/94). The *ex-ante* audit is one of the most traditional functions of the *Corte dei conti*.
- 2. A wide-spread *ex post* performance audit** - assessment of the results achieved having regard to legitimacy aspects as well as efficiency, effectiveness and economy of the administrative action in order to in to make the administrations increasingly efficient;



The mission of guaranteeing the legal and sound management of administrative action - 2

3. **Economic-financial audit** with reporting functions to Parliament

4. **Jurisdiction of liability**, with regard to public administrators and agents managing public resources for any damage they caused to the State or to any public body by unlawful conduct (fraud or gross negligence).



The Judicial Function - 1

Art 103 of the Constitution - *The Corte dei conti has exclusively jurisdiction in matters of public accounting and in specific matters laid down by law.*

The *Corte dei conti* holds a special position within Italy's judicial system.

As said, pursuant to the Italian Constitution, the *Corte dei conti* holds its own jurisdiction.

It is separate from administrative courts and civil courts with regard to its functions, as it does not rule on civil and criminal law matters (not even as appellate court), but has specific responsibilities in the public law field.

The *Corte dei conti* is the final court of appeal in the matters under its jurisdiction.

When hearing a case at first instance the *Corte dei conti* sits in a chamber of 3 judges (except in pension matters where there is a single judge).



The Judicial Function - 2

When hearing a case at second instance the *Corte dei conti* sits in a chamber of 5 judges.

Against the judgments issued by the *Corte dei conti*, the Supreme Court – *Corte di Cassazione* –, which is the final court of appeal for civil and criminal cases, is entrusted with the power to settle the **conflicts of jurisdiction** arising between other courts (civil and administrative) and the *Corte dei conti*, pursuant to article 111, para. 8 of the Constitution.

In 2016, there has been a codification. Accordingly, it has been delivered the Code of the *Corte dei conti*'s Judicial Procedure (Legislative Decree no. 174/2016).

The Jurisdiction of the *Corte dei conti*

The *Corte dei conti* holds jurisdiction on the following matters:

- Administrative and accounting liability of fonctionnaires, public agents or private persons or undertakings managing public “funds” (money, goods and services, assets, etc.) in the public general interest for any damage they caused to the State and the European Union or to any public entity by fraud or gross negligence (*infra*).**
- Management and reports of accountants and other public agents managing public money who are liable to render accounts.**
 - i.e., accounts made by public, management, and government or local bodies accountants. The *Corte dei conti* has authority to audit persons acting but not certified as a public accountant.
- Further litigations in accounting matters established by law (Article 172 of the Code).**
- Litigation arising from acts bestowing or modifying pensions.**



I warmly thank you for your attention

mauro.orefice@corteconti.it