

Abstract

This rigorous thesis (thesis) deals with a legal regulation of the supreme audit institution on our territory. The task of the Supreme Audit Office is to verify whether the public authorities (the bodies executing public authority) manage public resources in accordance with the legal regulation and adequately, economically and effectively. The results of the activities of the Supreme Audit Office are the so-called audit conclusions. In view of the fact that the Supreme Audit Office has not been endowed with executive powers, these results of its activities do not lead directly to remedial action. The Supreme Audit Office provides chiefly feedback on the management of the state authorities to the Parliament of the Czech Republic, government, controlled person or body and also to general public since the audit conclusions are published. By way of its activities it contributes to stability and positive development of the state, therefore it is important to establish a suitable legal framework enabling the supreme audit institution to be endowed with sufficient competence and powers for proper fulfilling its goals.

At the beginning of my thesis I am concerned with a classification of the Supreme Audit Office into the system of the control of public administration. Other bodies participating in the control of public authority are public bodies, Parliament, courts, Public defender of rights (ombudsman) and, marginally, also individuals and legal persons, which take part in the control through individual and collective submissions.

In the next (second) part I describe in detail a development of the legal regulation of the supreme audit institution on our territory since the establishment of the first audit institution, the Court Accounting Chamber, until now. Then the thesis follows with thorough analysis of the current legislation regarding the activities of the Supreme Audit Office, including the analysis of mutual relationships with other constitutional bodies: the Chamber of Deputies, Senate, president of the republic, government and Czech National Bank. The four chapter deals with international documents: Lima declaration, Mexico declaration and Code of Ethics that contains international standards that are supposed to be a guidance for a legislator in the course

of better (-quality) law-making in the field of auditing of public institutions. Then, I analyse legislations in the neighbouring states (Germany, Poland, Austria and Slovakia) and compare them with our national legislation.

The goal of my thesis was to create a wide basis of sources for legislative initiatives, which shall succeed in the international comparison as well as with respect to the historical context. Finally, I present a complex proposal of legislative changes that shall regulate more precisely the relationship between the Act on the Supreme Audit Office and the Constitution, organization, competence, powers and position of the Office, and I try to find more accurate designation of the Czech supreme audit institution.