



Costs of emergency and the role of Court of Auditors

Vanessa Manzetti

Università di Pisa

The Court of Auditors is assigned the scrutiny of the economic-financial balance of the Public administrations in order to protect the economic unity of the Italian Republic. Such prerogatives have a great importance in the framework outlined by art. 2 §1 of the Constitutional Law n.1/2012, which, in line with the European Union legal system, recalls the Public Administrations as a whole to ensure balanced budgets and the sustainability of the public debt. This means that the surveys of the Court of Auditors in the performance of its functions (judicial, control and advisory) *should indirectly* also reveal the emergency costs.

The paper will examine some fundamental documents such as the Report on the financial management of the local authorities 2019-2021, the deliberations of the Regional Audit sections of the Court on budgets of the local health authorities, as well as the Reports on the result of the controls on the financial management of the companies subject to the control of the Court of Auditors ex art. 12 of the Law n. 259 of 1958. The examination will also focus on the controls that the Regional Control Sections of the Court of Auditors carries out on the budgets and final accounts of Local Authorities to verify the compliance with the annual objectives set by the Internal Stability Pact and the compliance with the obligation provided by article 119 § 6 of the Italian Constitution. These controls aim also to verify the debt sustainability and the absence of irregularities that could jeopardize the balance economic-financial aspects of the Local Authorities.

An important perspective to better quantify the costs of the emergency is also identified by article 103 of the Italian Constitution which attributes to the Court of Auditors the jurisdiction on public accounting, civil, military and war pensions, as well as the jurisdiction on the liability of public accountants, public administrators and public officials in judgements concerning the management of the public money. This approach could also lead to reflect on the relationship between public debt and emergency, and on the possibility of judgments raised by a party before the Court of Auditors. Lastly, the examination of the Opinions drawn up by the Court of Auditors in the exercise of its advisory function could be also useful to trace the unclear perimeter of the costs of the emergency