



EUROPEAN  
COURT  
OF AUDITORS

**Decision No 32-2026 laying down rules for traineeships at the European Court of Auditors  
for auditors from the Supreme Audit Institutions of  
countries that are candidates for accession to the European Union**

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**THE SECRETARY-GENERAL OF THE EUROPEAN COURT OF AUDITORS,**

HAVING REGARD TO Decision No 31-2026 laying down rules for traineeships at the European Court of Auditors;

HAVING REGARD TO Decision No 71-2024 of the European Court of Auditors laying down the internal rules for the implementation of the budget;

HAVING REGARD TO Decision of the Court of Auditors No 50-2025 relating to the exercise of the powers conferred on the appointing authority by the Staff Regulations of Officials and on the authority empowered to conclude contracts of employment by the Conditions of Employment of Other Servants;

WHEREAS in the context of its cooperation with the supreme audit institutions, the European Court of Auditors wishes to contribute to the preparation of the candidate countries' audit structures for EU integration;

**HAS DECIDED:**

**Article 1** Purpose

1. The European Court of Auditors (ECA) organises traineeships in areas related to its work in order to provide auditors employed by the supreme audit institutions (SAIs) of candidate countries with an overview of the European integration process by means of day-to-day experience of how a European institution operates. The experience thus acquired should help the respective SAIs in their preparations for EU accession.
2. Individuals accepted for a traineeship do not have the status of EU officials or other servants, nor do they benefit from any right to recruitment at the ECA or priority in that regard.
3. Traineeships do not constitute a work relationship between the ECA and the trainee, since during the traineeship trainees are still employed by their SAI of origin.

## Article 2      Eligibility

1. In order to be accepted for a traineeship, candidates must:
  - be actively employed by the SAI of a country that is a candidate for accession to the EU<sup>1</sup>;
  - be a national of that country;
  - have expressed an interest in receiving practical training relating to one of the ECA's areas of activity;
  - have a good knowledge of at least one of the ECA's working languages<sup>2</sup>;
  - have never undertaken a traineeship at the ECA;
  - be able to present proof that they are covered in their own right or through their employer against all risks of illness, accident and invalidity;
  - hold a passport that is valid for at least one year after the start date of their traineeship at the ECA and satisfy all the relevant requirements laid down in the Luxembourg regulations governing the admission of non-EU nationals to the Grand Duchy.
2. If selected, candidates must produce recent certification<sup>3</sup> of a criminal record from the national authorities of their home country, such as would allow access to their national civil service, and a medical certificate<sup>4</sup> confirming that they are physically fit to perform their duties and to travel. Candidates should also provide an English or French translation of these certificates.
3. Candidates with a disability<sup>5</sup> need not produce the latter certificate. They must, however, produce a medical certificate containing sufficient information to enable the ECA to assess the reasonable accommodations required to make the traineeship possible.

## Article 3      Duration of traineeships

Traineeships are granted for a period of six months and they take place from 1 October to 31 March of the following year.

## Article 4      Recruitment of trainees

1. The Human Resources department (HR) determines the total number of traineeships that the ECA will be able to offer to SAI trainees. They strive to achieve geographical balance among the candidate countries.

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<sup>1</sup> If the ECA grants a derogation, trainees may be employed by the SAI of a third country.

<sup>2</sup> English or French.

<sup>3</sup> Issued within the last three months.

<sup>4</sup> Issued within the last month.

<sup>5</sup> According to the [UN Convention on the Rights of Persons with Disabilities](#), persons with disabilities include those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others.

2. HR informs the supreme audit institutions concerned of the availability of traineeships and the deadline for applications.
3. Once applications have been received, the designated representatives of the audit chambers evaluate the candidates and submit specific proposals for traineeship contracts to HR stating the tasks to which the trainees are to be assigned.
4. HR liaises with the responsible Luxembourg authorities in order to help the traineeship candidates obtain the appropriate visas and permits.

#### Article 5      General rights and obligations

1. During their time at the ECA, the trainees will be supervised and guided in their tasks by a principal manager or by a traineeship supervisor designated by the director of the directorate in which the traineeship is carried out.
2. The principal manager or training supervisor draws up a traineeship programme before the start of the traineeship. They also draft a traineeship report at the end of the traineeship, detailing the trainee's performance and their main achievements during the traineeship period.
3. Trainees are allowed to take part in training courses organised by the ECA.
4. Trainees must observe the utmost discretion as regards any facts and information that come to their attention during their traineeship, including any reports that have not yet been published. This duty to preserve secrecy shall also apply after completion of the traineeship. Trainees are bound by the same confidentiality and personal-data protection rules as ECA staff. Trainees are not authorised to make copies or send ECA non-public information outside the ECA regardless of the means used. They must not work with sensitive or EU classified information.
5. Trainees must adhere to the ECA's ethical guidelines. They must carry out their duties with integrity, courtesy and consideration. They are subject, in particular, to the decision on the ECA's policy for ensuring a respectful and harassment-free workplace.
6. Any reports or studies drawn up by trainees during their traineeship are the property of the ECA. During the period in question, trainees must not exercise any other activity, paid or unpaid, without prejudice to their capacity as employees of their SAI of origin. Trainees must adhere to the same rules as the ECA staff in their dealings with the media. They must comply with the instructions they are given in this respect, including the [Social Media Guidance](#), even once their traineeship is over.
7. Trainees must conduct themselves in such a manner as to avoid damaging the ECA's reputation and public image. In particular, they must refrain from expressing themselves in public on any subject relating to the ECA's activities, and from any contact with the bodies audited by the ECA, other than in the context of their activities at the ECA.
8. Trainees must abide by the ECA's working hours and must be present during those hours.

9. Trainees are subject to the hybrid working arrangements, including teleworking from the place of assignment, as described in the note issued by the Director of Human Resources, Finance and General Services.

#### Article 6      Emoluments

1. Trainees receive a monthly allowance of 2 000 euros to cover the cost of their stay in Luxembourg.
2. Traineeship allowances are not subject to the special tax arrangements that apply to EU officials and other servants. Trainees in receipt of an allowance are solely responsible for ensuring that they comply with their national tax obligations.
3. Trainees with a recognised disability receive a monthly grant of 2 500 euros, provided they have submitted the appropriate supporting documents.
4. Trainees receive a lump sum of 900 euros to cover the travel expenses incurred at the beginning and end of their traineeship.

#### Article 7      Missions

1. In exceptional cases, trainees may take part in official ECA missions, subject to a duly justified request from their principal manager or traineeship supervisor addressed to the Director of the respective Chamber. Where authorisation is given, the trainee concerned must be accompanied by a member of the ECA staff.
2. The general rules applicable to all ECA staff apply *mutatis mutandis* to missions carried out by trainees.

#### Article 8      Leave

1. During their traineeship, trainees are entitled to the same official and public holidays as the ECA staff.
2. Trainees are entitled to two days' leave for each month of their traineeship. They must submit leave requests to their principal manager for approval. The directorate to which the trainee is assigned is responsible for registering and managing the trainee's leave requests.
3. The Director for Human Resources, Finance and General Services may grant special leave in exceptional and duly substantiated cases.
4. There is no financial compensation for unused leave.
5. If a trainee is absent without justification or exceeds the limit for sick leave without a medical certificate, the duration of the absence shall be deducted from the leave allocation. If the trainee has used up their leave allocation, equivalent financial compensation shall be deducted from their monthly allowance.

## Article 9 Sick leave

1. In case of illness, trainees must immediately inform their principal manager and the Medical Service.
2. A medical certificate must be provided for absences of more than three consecutive calendar days.
3. Total sick leave without a medical certificate may not exceed six days over the entire traineeship.

## Article 10 Termination and end of traineeships

1. Traineeships end when the period for which they have been awarded expires.
2. However, the ECA may terminate a traineeship before the end of this period:
  - at the request of the SAI or the trainees themselves following prior agreement with their employer;
  - at the ECA's request, especially where trainees do not comply with their obligations;
  - following measures adopted by the relevant national authorities, in particular regarding the right of residence.

## Article 11 Protection of personal data

All personal data collected during the selection of trainees and throughout the traineeship will be processed in line with Regulation (EU) 2018/1725 of 23 October 2018 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.

## Article 12 Final provisions

1. This decision enters into force on the day of its signature and applies to traineeships starting from 1 October 2026 onwards.
2. This Decision cancels and replaces Decision No 57-2024 laying down rules for traineeships at the European Court of Auditors for auditors from the Supreme Audit Institutions of countries that are candidates for accession to the European Union

Done at Luxembourg, 24 July 2026

Zacharias Kolias  
*Secretary-General*