



European Court of Auditors

ARCHIVES GUIDE

February 2007

Contents

FOREWORD	2
1. PRESENTATION	4
2. PRACTICAL INFORMATION	6
2.1. <i>Location of the records, addresses and opening hours of the archive services</i>	6
2.2. <i>Description of the European Court of Auditors Archive Service</i>	7
2.3. <i>Rules of access</i>	8
3. THE EUROPEAN COURT OF AUDITORS RECORD GROUP	10
3.1. <i>The European Court of Auditors record group (since 1977)</i>	10
3.2. <i>History and structure of the European Court of Auditors</i>	10
3.3. <i>Description of the record group</i>	13
<i>Annex 1: The Audit Board record group (1958-1977)</i>	18
<i>Annex 2: Time-line</i>	21
4. SELECTIVE BIBLIOGRAPHY ON THE EUROPEAN COURT OF AUDITORS.....	24
4.1. <i>The ECA in the European context - general</i>	24
4.2. <i>History</i>	25
4.3. <i>Audit methodology</i>	26
4.4. <i>Audit fields</i>	27
4.5. <i>The ECA and other national and international audit institutions</i>	28

Foreword

The European Court of Auditors' 30th anniversary (1977-2007) is an occasion for looking back and taking stock of the work done by the institution and its auditors over the last three decades. Considered in that context, the institution's archives are a valuable information source.

For a number of years the Court has systematically processed its permanent archives, so that they can be classified and put into digital format for access by researchers and members of the general public who are interested in their content. The historical files from 1977 to 1991 were transferred to the European University Institute in Florence in 2005. More recent documents, from 1991 onwards, are accessible on application to the Court of Auditors' offices in Luxembourg.

Transparency is a fundamental principle of audit work and was the institution's primary reason for wanting to provide easy access to its archives. We know that the question of public-sector auditing's past and current contributions to the process of European integration is not a matter of general interest. Discussion of that particular issue is confined to experts and people who are required to consider it as part of their work.

Our archives contain a wealth of information and are a resource that can be mined very profitably for various categories of research. Not just by historians researching European integration or specialising in the history of European institutions - experts in Community budget law and public finance can also find in our archives unpublished material that is especially relevant to their particular disciplines.

European public finance is an area of research that is in constant evolution. That there is a need for more thorough investigation is apparent from the bibliography of published work regarding the Court of Auditors - it reveals a very limited, and inadequate, fund of knowledge about the history of that institution. There are very few works on public-sector auditing's current and past contributions to the process of European integration.

This guide has been prepared by the Court's Library, Documentation and Archives Department with the particular aim of facilitating research work by providing all the practical background information required for maximum use of our historical archive.

Pilar Calvo Fuentes
Head of Unit
Secretariat of the Court and Library

1 Presentation

1. PRESENTATION

The Court of Auditors was established in 1977 and is the European institution that performs the external audit of the Community's finances.

Its mission is to audit independently the collection and use of European Union funds and, in so doing, to assess the manner in which the European institutions discharge these functions. The Court examines whether financial operations have been properly recorded, legally and regularly executed and managed so as to ensure economy, efficiency and effectiveness. The Court makes the results of its work known through the publication of relevant, objective and timely reports. One of the Court's aims in carrying out this work is to help bring about necessary improvements in financial management of European Union funds at all levels, so as to ensure optimum value for money for the citizens of the Union.

The archives of the Court of Auditors deposited with the European University Institute in Florence have been open to researchers since February 2007. In chronological and documentary terms this record group is complementary to the archive of the Audit Board (1958-1977), the body which the Court of Auditors replaced. These two record groups together constitute a valuable documentary continuum for research into European public-sector finance, the historical development of the external audit function in the Community context, and the impact of Community funds on various areas of European culture and society.

This guide has been devised against that background, as a guideline and an aid to research.

2

Practical information

2. PRACTICAL INFORMATION

2.1. Location of the records, addresses and opening hours of the archive services

The European Court of Auditors record group for the period 1977-1991 is accessible in Florence and is also available on microfiches and in digital format. In Luxembourg, the Court has digital and microfiche copies of the historical archive transferred to Florence, as well as the most recent institutional archives.

The Historical Archives of the European Union in Florence are accessible at the following address:

Historical Archives of the European Union

Villa il Poggiolo
Piazza T.A. Edison, 11
50133 Firenze - Italia
Tel.: + 39 055 4685620
Fax: + 39 055 573728
archiv@eui.eu
<http://www.iue.it/ECArchives/EN/>

The service is open Monday-Friday from 8.30-17.00 continuously.

In Luxembourg, the Archives of the European Court of Auditors can be consulted at the following address:

European Court of Auditors

Library, Documentation and Archive Service
12, rue Alcide De Gasperi
L - 1615 Luxembourg
Tel: + 352 4398 45645
Fax: + 352 4398 46183
library@eca.europa.eu
<http://www.eca.europa.eu/>

The Service is open Monday-Friday 9.00-13.00 and 14.00-17.00. Visitors, especially those from outside the European institutions, are strongly advised to contact the service in advance of any visit to the archives.

Descriptive text in the historical archive is in French. The files comprise documents covering all the official languages of the European Union, but the majority are in French, English and/or German, the three working languages of the institution.

2.2. Description of the European Court of Auditors Archive Service

The European Court of Auditors' archives date from the creation of the institution, on 25 October 1977, when the Audit Board moved to its first headquarters at 29, rue Aldringen in Luxembourg.

The first Decision concerning the arrangements for a library, documentation and archive service was contained in an internal note of 2 February 1978, signed by one of the Members at the time, Mr Angioi, which also included a draft establishment plan for the new department. Some months later another internal note, *Note interne no 158 du 01/06/1978*, described for the first time what the main functions of the service would be. Things were not easy in the beginning however – another note signed by Mr Angioi emphasised the need to improve the conditions in which files were stored and kept.

A year later, as part of the preparations for the construction of the Court's new premises on the Kirchberg, Mr Angioi, in a note dated 9 March 1979 to the President of the Court of Auditors, Mr Michael Murphy, presented a series of recommendations on how the library, documentation and archive service would perform the duties to be entrusted to it in the medium term when it moved to the new premises.

1984 was marked by a significant event for the Court's archives: the minutes of the Court meeting of 20 September 1984 record the adoption of policy document DEC 111/84 setting out the medium-term policy and guidelines for archives and document management. This was supplemented by a later note dated 30 October 1996 from the Secretary-General with instructions for processing and classifying audit files and reducing their volume.

The inauguration of the Court's present headquarters at 12, rue Alcide De Gasperi on 7 June 1988 saw the transfer of the archives to a new repository on level -2, where the rest of the documentation was also stored.

The Secretariat of the Court is responsible for administration of the medium-term and historical archives, which comprise administrative and audit files.

Construction of the adjacent K2 building in 2003 extended the Court's facilities and provided a new 264m² repository for the medium-term archives and the working papers of the various audit groups. A 36m² repository in K1 houses the archive of the Secretariat of the Court. This contains confidential documents, as well as the most important of the institution's current files.

Close collaboration has evolved between the Court of Auditors' Archive Service and the Historical Archives of the European Union in Florence. As a result of that collaboration, the institution's documents for 1977 to 1992 were microfilmed and digitally recorded. At the beginning of 2005 the original documents that had been put into digital format were transferred to the Historical Archives in Florence at a ceremony held on 8 February 2005.

2.3. Rules of access

Consultation of the documents held in Luxembourg is governed by Decision No 12-2005 of the Court of Auditors of the European Communities of 10 March 2005, which was published in *Official Journal of the European Union No C 96, 20.4.2005*.

The Decision emphasises the importance of decisions being taken as openly as possible and as closely as possible to the citizen. It specifies that, within the framework and limits of the provisions laid down in the Court's internal rules and international standards governing the confidentiality of audit work, the public should have access to documents of the Court of Auditors, in whatever medium, whether written on paper or stored in electronic form. It states that applications for access to documents must be made in writing in a sufficiently precise manner. Applications are forwarded to the Director for External Relations, who considers whether they should be accepted or rejected.

However, certain public and private interests must be protected by way of exceptions to the principle of public access to documents. In particular, international auditing standards concerning the confidential nature of audit information must be duly respected.

The European Court of Auditors record group

3. THE EUROPEAN COURT OF AUDITORS RECORD GROUP

3.1. The European Court of Auditors record group (since 1977)

The European Court of Auditors record group is an active group containing all of the Court's work files (reports and opinions) since it was established in 1977. Under the terms of the contract governing their deposit with the Historical Archives of the European Union in Florence, a significant part of these archives (covering the 1977-1991 period) has been transferred to Florence. The Archive Service in Luxembourg keeps digital and analogue (microfiche) copies of all the files thus deposited. All other collections are held in the institution's archives in Luxembourg.

3.2. History and structure of the European Court of Auditors

Brief administrative history

In every institutional system, the auditing function is generally considered to be one of the elements ensuring that the activities of the public sector are conducted democratically. Consequently, public-sector financial management cannot do without appropriate external auditing. This requirement gave rise to extensive debate within the Communities, particularly in the 1960s.

Two events were instrumental in the establishment of the Court of Auditors as the external audit body: the extension of the European Parliament's powers in the area of budgetary control, and the switch to financing the EU budget wholly from own resources.

In view of these changes and the increase in the European Parliament's powers in the area of budget implementation, it was essential that a qualitative change be made to the external auditing of budget implementation. Thus, at the prompting of Heinrich Aigner, Chairman of the European Parliament's Budgetary Control Committee, who since 1973 had strongly argued the case for a Community-level external audit body, the European Court of Auditors was established by the Treaty of Brussels of 22 July 1975. It started operating in October 1977, with its headquarters in Luxembourg.

The creation of the European Court of Auditors met the Community's need for a "financial conscience", as Hans Kutscher, the then President of the European Court of Justice, phrased it at the Court's inaugural session on 25 October 1977.

The European Court of Auditors was promoted to the rank of an institution on 1 November 1993 with the entry into force of the Maastricht Treaty, thus enhancing its independence and authority as one among equals. Since then the Court has been required to publish a statement of assurance (DAS) as to the reliability of the EU accounts and the legality and regularity of the transactions underlying the EU budget. Its role was confirmed and strengthened on 1 May 1999 with the entry into force of the Treaty of Amsterdam, which reaffirmed the Court's right to carry out sound financial management audits, clarified its role in combating fraud and allowed it greater recourse to the Court of Justice in order to protect its prerogatives with regard to the other EU institutions.

The Treaty of Nice of 1 February 2003 confirmed the principle that there should be one Member from each Member State, allowed the Court the option of establishing internal chambers and stressed the importance of cooperation between the Court and the national audit institutions.



*Former seat of the European Court of Auditors (Luxembourg)
Photo: European Parliament's audiovisual library*

Present structure

Today the Court is an independent institution with responsibility for the external audit of Community finances. In this capacity, it audits the financial management of the EU and its institutions, the Agencies, bodies set up by the Communities (unless their statutes provide otherwise) and all recipients of Community grants.

The European Court of Auditors is the external auditor of the EU's finances. Its composition and mandate are described in Articles 246-248 of the Treaty and can be summarised as follows:

- the Court examines the accounts of all revenue and expenditure of the European Union and, unless otherwise provided, of all bodies set up by the EU;
- it examines the legality and regularity of revenue and expenditure and seeks assurance of sound financial management, i.e. economy, efficiency and effectiveness in the use of funds;
- it produces an annual report with its observations on the implementation of the EU budget for each financial year and delivers a statement of assurance (DAS) as to the reliability of the EU accounts for the year in question and the legality and regularity of the underlying transactions;

- it may, at any time, submit observations on specific questions, particularly in the form of special reports;
- it reports on any irregularities or suspected fraud that it discovers in the course of its audit work;
- it delivers formal opinions on proposals for Community financial legislation;
- it is consulted on all proposals concerning anti-fraud measures;
- it assists the discharge authority (European Parliament) in exercising its powers of control over the implementation of the EU budget, by publishing audit reports and opinions.

The Court has no judicial power, so its reports and opinions are not legally binding.

However, the Court's work helps the legislative branch and the managers of EU programmes and finances to improve financial management.

The Court consists of one Member for each Member State.

There are currently 27 Members, each appointed for a six-year term. The Council, acting by a qualified majority after consulting the European Parliament, adopts the list of Members drawn up in accordance with the proposals made by each Member State. The term of office of Members of the Court is renewable.

The Members elect the President of the Court of Auditors from among their number for a three-year term, which is renewable. The President ensures that the Court's departments operate properly and represents the institutions in its external relations. The present incumbent is Hubert Weber.

The Secretary-General, who is appointed by the Court, is responsible for staff management and the administration of the Court.

The Members meet as a college. Each Member is responsible for audit tasks and is assisted by officials with expertise in budget auditing. The audit tasks are shared among Audit Groups, which consist of a number of divisions.

The Members exercise their duties within the framework of the Audit Groups, which are set up to reflect the EU's main fields of activity. Each Group is presided by a Dean elected from the Group's Members for a renewable two-year term. The Dean is responsible for the smooth running of his/her Group. The CEAD Group, which is divided into three sectors (DAS, ADAR and COM), is responsible for the coordination of audit work, audit methodology, the statement of assurance (DAS) and communication.

The Court's auditors perform revenue and expenditure audits and examine systems on the basis of accounting documents. In order to do this, they carry out visits to beneficiaries (natural and legal persons) of Community grants.

The Court performs its audits in the Member States in cooperation with the national audit institutions.

3.3. Description of the record group

The archived documents reflect the mandate assigned to the institution in Articles 246-248 of the Treaty establishing the European Community and the activity deriving from its own operational needs.

In this connection, the Court publishes, in particular:

- an annual report with the Court's statement of assurance for each financial year and other observations on the implementation of the general budget and the European Development Funds;
- a special annual report on each EU body and agency;
- special reports with the findings of detailed financial and performance audits carried out by the Court in budget fields, as well as audits on specific management issues;
- opinions on new or amended legislation with a financial impact.

The Annual Report is published in the November of the year following the financial year concerned. Special reports and opinions may be published at any time of year.

The Court's audit reports and opinions are officially forwarded to the Presidents of the EU institutions and the Chairman of the European Parliament's Committee on Budgetary Control. The Annual Report is also sent to the Council's Budget Committee, national parliaments and the Presidents of the Supreme Audit Institutions in the Member States.

On publication, audit reports and the corresponding press releases are also sent to the international press and other interested parties.

The Court's audit reports and opinions are published simultaneously in all the official EU languages on the Court's Web site (<http://www.eca.europa.eu/>) and in the *Official Journal of the European Union*.

By publishing its reports and opinions, the Court informs the general public, in an objective manner, of the results of its work. The Court publishes an Annual Report on the implementation of the EU budget for each financial year. This includes a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. It also publishes special annual reports on the bodies of the European Union and special reports on subjects of particular interest. The Court must be consulted for its opinion before certain proposals for Community financial legislation are adopted. The other Community institutions may also seek its opinion. As a rule, these reports and opinions are published in the *Official Journal of the European Union* in all the EU languages.

Presentation of content

Dates: 1977-

Level of description: Record group

Extent and format of the unit of description (quantity, bulk or size):

- 660 ml approx.
- 13 058 microfiches

Composition of files

The non-current (historical) archives contain all documents (administrative and audit-related) produced in connection with the work of the Court. They are assembled by the Secretariat of the Court in its capacity as the institution's registry.

The records in the historical archives can be grouped into two document categories or types:

- 1) reports and opinions
- 2) internal documents

Under **"reports and opinions"**:

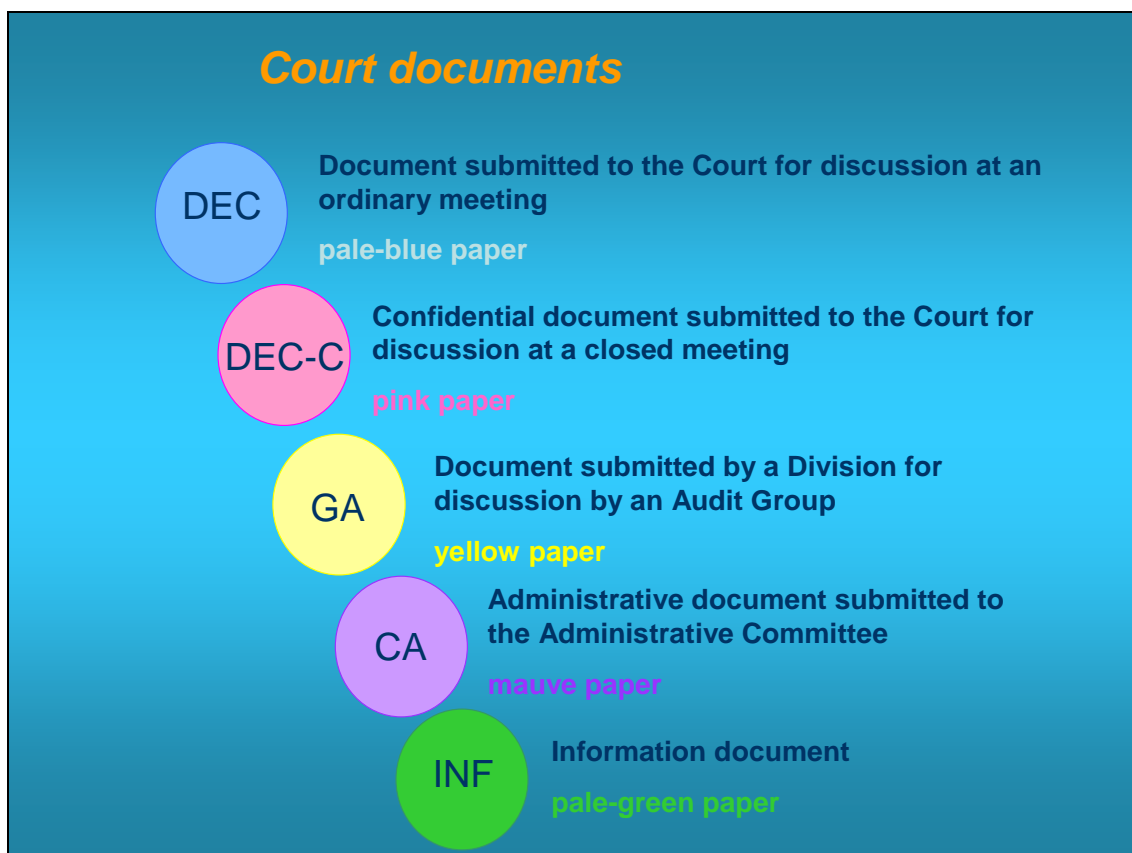
- Annual Reports (RA) - since 1977
- Special Annual Reports (RAS) - since 1977
- Special Reports - since 1978
- Opinions - since 1977

Under **"Internal documents"**:

- CA (administrative documents submitted to the Administrative Committee) - since 2004
- COM.PERS. (staff notices) - since 1983
- DEC (documents submitted to the Court for discussion at ordinary meetings) - since 1977
- DEC-C (documents submitted to the Court for discussion at closed meetings) - since 1977
- DECISIONS (internal Court decisions) - since 2004
- GA (Audit Group working documents) - since 1993
- INF (information documents) - since 1977
- PV (minutes of Court meetings) - since 1977
- Correspondence (the Court's central mail office)
- Presidency correspondence

A typical work file contains the following document types:

- GA documents (Audit Group documents),
- minutes of Court meetings pertaining to the matter in question,
- DEC documents (working documents for Court meetings), and
- INF documents (internal information documents on the work of the Court).



Source: Secretariat of the European Court of Auditors

Original ECA files accessible in the Historical Archives of the European Union in Florence

The files accessible in Florence fill 603 storage boxes and have a total length of 75 linear metres. Digital and microfiche copies of the original files deposited in Florence are available from the Court's Archive Service in Luxembourg.

Document series	Date
Annual Reports (RA)	1977-91
Special Reports (RS)	1978-91
Special Annual Reports (RAS)	
RAS ECSC financial statements	1977-91
Annex	1980-91
RAS Dublin	1977-91
RAS European Schools	1976-91
RAS Euratom	1977-91
RAS Cedefop	1977-91
RAS JET	1978-91
Opinions (AVIS)	1977-91
DOC M.	1977-81
DEC	1982-91
GP+GA	1982-92
INF	1977-91

Original ECA files accessible in the Court's archives in Luxembourg

Document series	Date
Annual Reports (RA)	since 1992
Special Reports (RS)	since 1992
Special Annual Reports (RAS) RAS ECSC financial statements	since 1992
Annex	since 1992
RAS Dublin	since 1992
RAS European Schools	since 1992
RAS Euratom	since 1992
RAS Cedefop	since 1992
RAS JET	since 1992
Opinions (AVIS)	since 1992
Decisions	since 2004
DEC	since 1992
GA	since 1992
INF	since 1992
Minutes	1977-1984
COM.PERS.	since 1983
Activity reports	since 1993
Work programmes	1987-1990; 1996-2000
Central mail office	since 1977
Presidency correspondence	1981-1994; 2001-2002
Bernhard Friedmann (former Member and President)	1991-1999

Annex 1: The Audit Board record group (1958-1977)

1. Practical information

The Audit Board record group is a closed group containing the meeting documents (minutes and notes), annual reports and working documents of the Audit Board. The group can be accessed in its entirety at the Historical Archives of the European Union in Florence, where it is permanently located and open to the public. Part of the group is also available in digital form.

2. Presentation of the organisation

The Audit Board's mandate was defined by the Treaties establishing the European Communities and their implementing regulations: "to establish that all revenue has been received and all expenditure incurred in a lawful and regular manner and that the financial management has been sound". Audits were carried out using accounting documents and, where necessary, on the spot. Audit results were published in a report after the close of each financial year.

3. History and structure of the Audit Board

The body

Established in 1957 under the Treaties of Rome, the Audit Board was composed, after the first enlargement, of nine members appointed by the Council, acting unanimously, for a renewable period of five years. Its members were part-time and reached decisions as a college. They were assisted in their audit duties by a small number of officials. The Council was also responsible for appointing the Chairman of the Board, who, like the members, was chosen unanimously and for a five-year period. Significantly, there was no automatic Member State entitlement to a representative on the Audit Board.

The Audit Board had no judicial powers and carried out "*ex-post*" audits. In this it was fully independent *vis-à-vis* the audited entities and worked in the Community's general interest. The Board was directly dependent on the Council for its budget, staff and administration.

The audit method was to verify the accuracy of the accounts, i.e. to check that the accounting records were consistent with the supporting documentation. "Regularity" was defined as compliance with budget authorisations and rules, while "legality" meant the compliance of management with the body of the Community's implementing rules (the provisions of the Treaties). Audits were carried out using supporting documents and, where necessary, on the spot.

The annual reports contained the main audit findings and a sound financial management evaluation. The audit field was very large, covering both the Community budget *per se* and the European Development Funds.

Merger Treaty (1965)

The Merger Treaty brought the Auditor and the Audit Board together under the title of "Audit Board of the European Communities". The Audit Board's field of activity was extended to include the ECSC's administrative revenue and expenditure, thus limiting the Auditor's mandate to operational revenue and expenditure.

Financial Regulation (25 April 1973)

The Financial Regulation of 25 April 1973 clarified the Audit Board's position *vis-à-vis* the institutions from the point of view of its powers and prerogatives. Regarding the audit of sound financial management, the Regulation reaffirmed the Board's right of access to all documents and information that it might need in the course of its activities. This facility had previously been contested and refused on several occasions.

The Regulation shed light on two other controversial matters: 1) on-the-spot audits must be an integral part of the audit process; 2) relations with the Financial Controller were restored - in particular, the institutions were required to send the Audit Board quarterly notifications of any decisions to override the Financial Controller where he had withheld approval.

The Regulation extended the Audit Board's scope of action: all grants to third parties were made conditional on their agreeing that the Audit Board might audit their use of the funds.

As well as an annual report, the Audit Board could produce study reports on specific themes, either on its own initiative or at the request of one or more Community institutions.

Procedures

The European institutions were required to provide the Audit Board with all the documents that it might need in order to execute its duties. In particular, at the end of each quarter the institutions had to send the Board supporting documents relating to their management of the accounts.

The Audit Board received, by 1 June of every year, the revenue and expenditure account and balance sheet for the previous financial year. It was authorised to require the institutions to provide any supporting documents that it needed for its audit work: the documents substantiating the accounting records, all administrative documents, documentation relating to revenue and expenditure, the institutions' establishment plans, etc.

The Audit Board concluded its annual report on the previous year's accounts before 15 July. It attached its observations on the balance sheet and sent the entire file to the European Commission.

The Commission presented the revenue and expenditure account, the balance sheet and the Audit Board's report to the Parliament and the Council before 31 October. The institutions' replies to the observations in the Audit Board's report were attached to the report. To this end, all the institutions sent their replies to the Audit Board and, for information, to the Commission.

The Council and the Parliament were required, before 30 April of the following year, to decide whether to give discharge to the Commission in respect of its implementation of the previous year's budget. If this deadline could not be met, the Council and the Parliament had to inform the Commission of the reasons for postponing the decision.

The institutions took all appropriate steps to follow up the observations contained in the discharge decision. At the request of the Parliament or the Council, they subsequently produced a report on the measures taken, focusing in particular on the instructions that had been given to the departments involved in the implementation of the budget. All such reports were forwarded to the Audit Board.

The institutions were also required, in a note annexed to the revenue and expenditure account for the following year, to give an account of the measures that had been taken in response to the observations in the discharge decision.

Towards a European Court of Auditors

The exponential growth in the number of budget lines during the 1960s, the Parliament's enhanced budgetary powers (1970) and the introduction of the system of own resources (1970) gave added urgency to the need to convert the Audit Board into a true audit body. The shortcomings affecting audits were becoming increasingly obvious, as was the Audit Board's relative institutional weakness compared with the audited institutions. Following the strengthening of its budgetary powers, it was the Parliament which demanded that a reformed budgetary control body be established to give the Assembly adequate support in its capacity as budgetary and discharge authority.

4. Description of the Audit Board record group

Dates: 1958-1977

The Audit Board's original files are accessible in the Historical Archives of the EU in Florence. Digital and microfiche copies of the original files deposited in Florence are available from the Court's Archive Service in Luxembourg.

Composition of files

The Audit Board archives contain all administrative and audit documents produced in the course of the Board's work.

The records can be grouped into two document categories or types:

- 1) meeting documents
- 2) audit records

The **meeting documents** include the following series:

- Minutes (agendas and minutes of Audit Board meetings)
- Notes (meeting notes produced or received by the Audit Board)
- Annual reports (produced by the Audit Board)

The **audit records** cover the working documents drawn up by audit teams following on-the-spot audits.

Document series	Date
Meeting documents: minutes	1958-77
Meeting documents: notes	1958-77
Annual reports	1958-77
Audit records	1958-77

Annex 2: Time-line

The following is a brief chronological overview of the key events in the history of the bodies entrusted with the audit of the Community budget.

- 1951** The Treaty of Paris establishes the office of Auditor, who is appointed by the Council of Ministers and is responsible for producing an annual report on the regularity of the ECSC's accounting operations. He has complete independence *vis-à-vis* the audited institution.
- 1957** The Treaties of Rome establish a "committee of control" (Audit Board) for the EEC and Euratom, the role of which is to verify the legality and regularity of revenue and expenditure and seek assurance that the financial management of the two Communities has been sound.
- 1965** The Merger Treaty extends the Audit Board's field of activity to the audit of the ECSC's administrative revenue and expenditure, thus limiting the Auditor's mandate to operational revenue and expenditure.
- 1965** *8 April*: The representatives of the governments of the Member States, meeting in Brussels on 8 April, decide to locate the institutions and other bodies of the European Communities, on a provisional basis, in Strasbourg, Brussels and Luxembourg. Luxembourg is chosen for the location or transfer of "other Community bodies and departments, particularly those concerned with finance" (Article 10 of the Decision).
- 1970** *21 April*: A Council decision establishes the system of own resources in the context of the Community budget, replacing Member State contributions. This marks the start of the Communities' financial autonomy. It also significantly increases budgetary audit activities and responsibility.
- 1970** *22 April*: The Treaty of Luxembourg entrusts the Parliament with enhanced budgetary powers. The Parliament plays a growing role in the process of preparing and adopting the budget and shares the role of discharge authority with the Council. This underscores the need to strengthen the financial control body.
- 1973** *25 April*: Revision of the Financial Regulation: the Audit Board's powers are reviewed and more clearly defined.
- 1973** *September*: Heinrich Aigner, Vice-Chairman of the European Parliament's Committee on Budgets, regrets the general shortcomings in the control of Community finance, owing largely to the limited scope for action by the existing bodies. In "*The case for a European Audit Office*", Aigner stresses the need to set up an independent authority with its own powers that could effectively assist the Parliament in the field of financial and budgetary control.
- 1973** *15 December*: at the Copenhagen Summit, the Heads of State and Government approve the Commission's proposal to establish a Court of Auditors whose purpose will be to assist the Parliament in its budgetary control activity.

- 1975** *22 July*: Signing of the Treaty of Brussels, which contains two very important innovations in relation to the budget:
- 1) the European Parliament is given the right to reject the budget and to give a discharge to the Commission in respect of the implementation of the budget;
 - 2) a single Court of Auditors is established for the three Communities as a body with responsibility for auditing the accounts and the financial management. The Court inherits the mandates of the Audit Board and the Auditor.
- 1977** *1 June*: Once the ratification process is complete, the Treaty of Brussels enters into force. The Court of Auditors officially starts operating on 25 October 1977 in Luxembourg. In accordance with the Decision of the Representatives of the Governments of the Member States of 5 April 1977 on the provisional location of the Court of Auditors, its provisional place of work is Luxembourg.
- 1992** *12 December*: Edinburgh European Council. The Decision taken by common agreement between the Representatives of the Governments of the Member States on the location of the seats of the institutions and of certain bodies and departments of the European Communities establishes that the Court of Auditors has its seat in Luxembourg.
- 1992-93** *Maastricht Treaty*. The Court of Auditors becomes the fifth Community institution. Its mandate is expanded to include new tasks: it is now required to publish a statement of assurance (DAS) on the legality and regularity of underlying transactions and the reliability of the Community accounts. This is one of the elements that the Parliament and the Council examine when preparing the discharge decision.
- 1997-99** *Treaty of Amsterdam*. The Treaty confirms and strengthens the role of the Court, which is formally recognised as the Court of Auditors of the European Union. Its field of action is thus extended to transactions under the 2nd (common foreign and security policy) and 3rd (justice and home affairs) pillars of the Union. The Court acquires the right to bring actions before the Court of Justice against acts by the other institutions that might threaten its prerogatives. The institution's role in combating fraud is strengthened and clarified in that it must be consulted on any instrument proposed in this field.
- 2001-03** *Treaty of Nice*. The Treaty establishes that the Court of Auditors is to have one Member from each Member State, thus replacing the previous method, which gave a set number of Members (always, in practice, the same number as that of Member States), and avoiding the need to amend this article at each enlargement. Article 247 EC, which relates to the institution, is also amended to include the introduction of qualified-majority voting by the Council when appointing the Members of the Court. The Treaty of Nice allows the Court to establish internal chambers and stresses the importance of cooperation between the Court and the national audit institutions.

Selective bibliography on the European Court of Auditors

4. SELECTIVE BIBLIOGRAPHY ON THE EUROPEAN COURT OF AUDITORS

The following is a brief bibliography intended as guidance for anyone requiring more detailed information about public-sector auditing. It is not an exhaustive bibliography of works on the European Court of Auditors (ECA).

4.1. The ECA in the European context - general

Books:

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