
“MORE FOCUS ON PERFORMANCE AUDIT”

Interview with Mr. Lars Tobisson, the Swedish Member

by Rosmarie Carotti

R. C.: Mr Tobisson, is this the first interview you've given to a paper since you were appointed to the Court on 01.01.2002?



Mr Lars Tobisson: No, but I haven't given so many the last few years while I have been here. Before, as an active politician I was interviewed by journalists every day, I would say.

R. C.: Maybe it is interesting for you to know that Mr Karlsson, your predecessor and first Swedish Member and President of this Court gave me his first interview in Luxembourg. You came after him. Can one talk about continuity or did you bring in a change?

Mr Lars Tobisson: I guess there is more continuity than change. I knew Mr Karlsson from the time we both were active in student politics. I was President of the National Union of Students in Sweden. We have followed each other closely through the years, although we belong to different parties, me being a conservative and him a social democrat. I guess our personalities are quite different, but we both belong to a similar tradition, when it comes to administration and audit work. We are both interested in promoting the field of performance audit, which has a tradition in our country. I have tried to push for a development in that direction here at the Court.

R. C.: To what extent have you succeeded?

Mr Lars Tobisson: Well, I guess, there has been some progress. We have a new module in the audit manual on the subject and I will keep pushing for more when we discuss plans for next year. But it all takes time, of course. There are different audit traditions in different parts of Europe. It takes time to change the course of a body like the European Court of Auditors. I think that it will be necessary in future to see to it that performance audit has sufficient resources at its disposal. What happens most of the time is that resources have to be diverted from performance audit to DAS work or to financial audit, and I hope that we will be able to have an organisation where this does not happen as often as it does now.

R. C.: In what respect did you bring in a change?

Mr Lars Tobisson: If I look at what has happened in the four years I have been here, the most important thing that the Court has produced is its opinion on the "single audit". It has become the start for a development, the discussion on the roadmap, which I think is very promising. If this reform comes about, I think we can achieve the objective of concentrating more on performance audit.

R. C.: I understand, you are in favour of "single audit".

Mr Lars Tobisson: Yes, I acted in favour of drafting the opinion. It could be agreed that we shouldn't go into it, that actually it was the business of the Commission to draw up the guidelines. But since the Commission didn't do so, somebody else had to. We got the process started against a

tradition saying that we should avoid involvement in the political life of the Union. I think that we should be less afraid in that respect and more active. The Court is not a political body, but we can not avoid acting in a political environment. We must accept the rules that exist there.

R. C.: Would you put it down to different cultures of audit?

Mr Lars Tobisson: We all have different traditions, you cannot say that there are just two concepts, Latin or Anglo-Saxon. But in North-Western Europe, Scandinavia, Holland, Great Britain etc., we look upon audit as more a matter for economists, while in Southern Europe it is a matter for lawyers. They have a more legal tradition. Maybe we would be more active externally with the Northern approach.

R.C.: The citizen wants us to fight fraud. Do we really fight fraud?

Mr Lars Tobisson: Well, in a way yes. By our very existence and our activities we prevent fraud from happening. But it is not our business to fight fraud, our task is to control the implementation of the budget. If we come across cases of potential criminal behaviour we refer them to OLAF. It is their business to carry out investigations. We have no direct fraud fighting function and I think we should not have one. We should concentrate on developing expertise in financial management and be a centre of expertise for the European Union and advise the other institutions on these matters.

It is not our function either to decide to which countries the funds should go or for which programmes. But once that has been decided, it is our business to advice on how to increase the value for money best and put it into effect. There I think we could be more active.

R. C.: It seems to me that you are a man of action, also in the light of what I read about you and your previous working experience. Can you remember what you felt when you came to our Court for the first time?

Mr Lars Tobisson: For over twenty years, I was a member of the Parliamentary Committee on Finance in Sweden and I was deputy chairman of the Parliamentary Committee on European Affairs. In addition I have served as Chairman of the Riksbank Commission (the Swedish Central Bank). The Riksbank Commission was set up by the Government in order to ensure the independence of the Riksbank, which used to be dependent on Government. For almost 20 years I was a proponent of the idea that the Riksbank should be made truly independent reporting directly to Parliament.

After my first meeting in the European Court, which took the whole day, I said to myself that at home as Chairman I would have been able to bring the meeting to an end in one hour. Things have improved since then. Now the Court's meetings last only one fifth of the time they used to. We have delegated decisions to the audit groups and, if broadly agreed, we send the results to the Court, for adoption without debate. We have also created the Administrative Committee which prepares decisions of a budgetary nature and on personnel matters. This has saved us a lot of time. But there is no doubt that 25 Members makes for a slow decision-making process. And then there is a need for translation into all languages.

R. C.: Is there something you regret not having achieved in the European Court of Auditors?

Mr Lars Tobisson: Well, I became convinced quite early that there is no need for the principle of having one Member per

Member State. I would prefer to have an organisation with not one, nor three as in Sweden, but seven to nine full time Members of the Court, who take the top decisions. Behind them there should be a kind of Council or body where all countries are represented. This would be similar to the organisation of the European Investment Bank, and would make for a smoother decision-making process.

R. C.: What are you going to do, once you have left this Court?

Mr Lars Tobisson: To begin with, I am old enough to go into retirement. One problem for a Member, leaving the Court, is that we have resigned from all other duties. So you leave rather naked. My predecessor solved that problem by becoming a Member of the Swedish government. For my part, I do not think that will be the solution, but I am open to suggestions.

R. C.: Which were the sectors in which you worked during the past four years?

Mr Lars Tobisson: When I arrived, I was assigned to the division employment and social affairs and I still belong to Group II with the Structural Funds, although the Member is no longer responsible for a particular division. Group II and Structural Funds has been my main field of operation, but on top of that I was asked by the President and the Court to become rapporteur for the report on OLAF, a task which I enjoyed. I had to take more part in the work than is usually the case for a Member. My final responsibility is a special report on early school leavers, which comes up for contradictory procedure in the near future.