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After 16 years of service at the European Court of Auditors, the time has now come for me to take my leave. This is an opportunity for me to look back in retrospect, which I would like to start with the period when the Court still had its offices in rue Aldringen.

The Court may owe its existence to the democratisation of the European project i.e. to the European Parliament's sole responsibility for giving discharge for the implementation of the EU budget, which not only required political control but also the creation of an external audit body. But the Court's mandate was determined to a large extent by the Presidents of the Supreme Audit Institutions of the then Member States of what was later to become the European Union. The consequence was that certain considerations concerning general audit principles, which had been addressed by INTOSAI and were eventually to lead to the Lima Declaration of 1977 of Guidelines on Auditing Precepts, were integrated in the EC Treaty.

As can be seen from the Court's records, there was a lively exchange of views and correspondence between Luxembourg and Vienna at that time, in other words with the General Secretariat of INTOSAI, located at the Austrian Court of Audit. It both gave me a sense of satisfaction to find my name in the documents when I took up my appointment at the Court in 1995, but also made it easier for me to start work. During those times the discussions and debates within the framework of INTOSAI between Supreme Audit Institutions were lengthy procedures featuring presentations of individual Supreme Audit Institutions, followed by comparisons with other equivalent bodies, then gradually considering taking into account any useful provisions for individual SAIs and then finally drawing up the mutually acceptable auditing precepts. In contrast, at the level of the Court's practical audit work, influenced as it was by auditors stemming from the national Supreme Audit Institutions, a common European auditing style was developed rather quickly. As the Member responsible for ADAR (Division responsible for Audit Development and Reports), which preceded the CEAD Chamber, I was particularly aware of this input of national experience into something new shared by all. This process is still ongoing, it seems to me, in particular because of the latest accessions to the EU.

The contacts I had acquired through INTOSAI with the European Supreme Audit Institutions - my knowledge of their legal frameworks, their audit methods and, as far as my knowledge of languages allowed, of their audit reports - greatly facilitated my work at ADAR. The fact that at that time all Court documents were available in three language versions was a great help in understanding the often rather difficult way they were formulated.

To conclude my comments on my work at ADAR, I would just like to point out that it was on my initiative and responsibility that the draft opinion concerning a new version of the financial regulation were drawn up in 1998.

Later, when working in the field of external aid, maintaining close contacts during our audits with the heads of the Supreme Audit Institutions was a matter of particular importance to me. Whether in Asia or Latin America, I usually managed to induce the Supreme Audit Institutions, whose resources were often considerably greater than ours, to follow up our audit with one of their own.

From my point of view, the years of my Presidency, between 2005 and 2007, were very intensive ones that saw a number of challenges and quite a number of positive developments for the Court. To give a few examples:

- we managed to ward off the Commission's assaults on our financial audit methodology;
- we managed to maintain the Court's position within the institutional framework, which the draft Constitution and the first version of the Lisbon Treaty were intending to weaken;
- after many years' effort, the Court finally achieved full membership of INTOSAI in 2004;
- the Court started participating in almost all INTOSAI's main working groups;
- the Court launched a self-assessment exercise followed by a peer review, leading to a subsequent reform.

In the last three years I have been involved in audits in the field of agriculture, dealing with issues which are, in my opinion, extremely interesting and of vital importance for our generation and for future generations to come (keyword: "food"). In this connection I am convinced that protection of the environment will play an ever more significant role in the context of our audits.

In all my various tasks I have come into contact with people working in audit, in administration, in the translation service and in other Court services that stood out because of their outstanding professional abilities and the way they devoted their expertise to the work of the Court. I would like to pay special tribute to them all.

As for myself, I always have been, and I still am, in the grip of the pioneering spirit generated by the discussions about and, later on the publication of, the Lima Declaration. I feel great satisfaction that I had the opportunity to see the Court progress and gain in standing in the world of auditing over all these years.

I scarcely need emphasise that I have made many a friend both within and outside the Court and have become very attached to Luxembourg.

I wish the Court and its entire personnel a rich and rewarding future.