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EUROPEAN  
COURT  
OF AUDITORS

# Europe Day 2014 QUIZ

European Court of Auditors  
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### 1. What is audit?

- A a two-door sports car built by a German motor manufacturer
- B an audition by an actor, singer, musician or dancer
- C a room built to enable an audience to hear and watch performances or lectures
- D an independent examination of financial statements, financial transactions, organisations, systems, processes or projects

### 2. For whom does the European Court of Auditors carry out its work?

- A for European Commission officials, so that they have interesting reports to read
- B for EU citizens, to assure them that EU money is well-spent
- C for the press, to give them something to write about
- D for audit experts, in order to develop new audit methods

### 3. Who does the European Court of Auditors mainly audit?

- A the European Parliament
- B the Committee of the Regions
- C the European Commission
- D the Member States

### 4. Where are the ECA's headquarters?

- A London
- B Brussels
- C Strasbourg
- D Luxembourg

### 5. The European Court of Auditors examines

- A the legality and regularity of the EU Member States' budget expenditure
- B the legality and regularity of EU budget expenditure
- C the legality and regularity of EU budget revenue and expenditure
- D the legality and regularity of the International Monetary Fund

### 6. Which is the European Union budget's largest area of expenditure?

- A sustainable growth
- B cooperation with non-EU countries
- C military expenditure
- D research

### 7. In what year did the ECA start work?

- A 1935
- B 1952
- C 1977
- D 2000

### 8. Every year the ECA calculates an error rate for the EU Budget - money not spent in accordance with the rules. For the 2012 budget the error rate was around :

- A) 1%,
- B) 3%,
- C) 5%
- D) 10%
- E) 20%

### 9. Enough of the theory: how about doing some audit work?

Imagine you are on an ECA audit visit to a farm that has received EU money. You are required to check if the farmer was entitled to receive the money. The amount received was contingent on the surface area of the farmer's agricultural land. With the help of GPS-based measurements you discover that the area of land is actually 10% smaller than the farmer claims. He has therefore been paid more money than he was entitled to receive.

#### What do you do?

- A Nothing, 10 % is not a lot. And farmers have a hard life anyway
- B Note it in my records for inclusion in the audit report (and for follow-up and correction later on)
- C Immediately claim back the money from the farmer and bring it back to Luxembourg
- D Secretly call the police to have the farmer arrested for fraud

### Results



**3 correct answers or less:** Please visit our website ([www.eca.europa.eu](http://www.eca.europa.eu)) and we will show you how the audit process works in practice!



**Between 4 and 7 correct answers:** Congratulations! You have an excellent knowledge of our institution.



**7 correct answers or more:** You were born to be an auditor! Have you ever thought about a career in auditing?