THE SECRETARY-GENERAL

The Secretary-General is the most senior member of staff in the institution and its activities are soundly managed. He or she is responsible for the management of the Court’s staff and administration. The Secretary-General is the most senior member of staff in the institution and its activities are soundly managed. He or she is responsible for the management of the Court’s staff and administration.

THE PRESIDENT

The President represents the Court in its external relations, in particular with the European Union. The President is appointed by the Court for a renewable term of three years by the Members from amongst their number. His or her role is that of primus inter pares.

THE MEMBERS OF THE COURT

The Members of the Court are appointed by the Council, after consultation with the Court all administrative matters requiring a Court decision and decisions on financial interests of the citizens of the Union.

THE COURT’S GOVERNANCE AND ORGANISATION

The European Court of Auditors has a staff of around 880 comprising auditors, translators and administrative support. The Court’s staff has a sound range of professional backgrounds and experiences from both the public and private sectors, including accounting, financial management, internal and external audit, law and economics. It is one of the EU institutions where the Court employs non-career staff from all Member States.

ORGANISATION CHART

INTERNATIONAL COOPERATION

The Court convenes to discuss and adopt the documents for which it is exclusively responsible, such as the annual reports on the general budget of the EU and the European Development Funds, and draft opinions for adoption by the Court as a whole. The Court convenes to discuss and adopt the documents for which it is exclusively responsible, such as the annual reports on the general budget of the EU and the European Development Funds, and draft opinions for adoption by the Court as a whole.

THE STAFF

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The EU budget is to a large extent directed to other objectives than national (based mostly on national GNI), customs and agricultural duties as well as VAT. The EU budget is financed through financial contributions from Member States representing around 1% of the gross national income (GNI) of its 27 Member States.

The EU budget is the starting point for the Court’s audit work. As an independent guardian of the financial interests of the citizens of the Union, the Court has no judicial powers. The Court, on recommendations from the Council, decides whether the Commission has complied with the relevant regulations, with due consideration for achieving the set objectives of the EU budget. The Court’s work provides an important basis for the annual discharge procedure whereby the Parliament, basing its decision on the Court’s conclusions, expresses its view on the financial management of the EU budget. The Court’s work is also used by the Member States, the Commission and the European Parliamentary Audit Office (OEAO) in their financial control activities.

WHAT IS THE ROLE OF THE COURT?

In democratic societies there is a need for accurate public accountability information to be available, in the form of audit and performance reports, to the public, the Parliament and other Members of the European Union as a whole, to promote and achieve effective and efficient management of public money and resources.

In performance audit, the Court uses a variety of audit methodologies to assess management and operating systems and performance and to identify potential improvements in the economy, efficiency and effectiveness of EU spending. When selecting which performance audits to carry out, the Court aims to identify the most effective and efficient use of EU funds to improve the results achieved with the least possible cost. The Court’s audit methodology is based on the principles of sound financial management. The Court’s audit work is carried out by its public auditors, who are responsible for ensuring that EU funds are correctly accounted for and spent in accordance with applicable financial and regulatory frameworks. The Court carries out three different types of audit: financial, compliance and performance audit. These address the three following questions:

1. **Do the accounts present fairly, in all material respects, the financial position, results and cash flow for the year, in accordance with the applicable financial reporting framework?**

2. **Is the financial management sound, i.e. are the funds used kept to a minimum (economy), are the results achieved with the least possible cost (efficiency) and have objectives been met (effectiveness)?**

3. **Are the transactions, in all material respects, in compliance with the legal and regulatory frameworks which govern them?**

**COMPLIANCE audit**

When selecting which performance audits to carry out, the Court takes into account the nature and size of the projects, the impact on citizens, the involvement of external auditors, the public interest, the resourcefulness of the budget and the need to ensure that the activities for which the Court is responsible are being efficiently and effectively managed. The Court’s audit work is carried out in line with international standards on audit and in co-operation with other auditors, at the request of other institutions, advocacy groups and other parties involved in the management of public funds.

HOW DOES THE COURT AUDIT?

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THE STAFF
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ORGANISATION CHART

PRINCIPLES OF ORGANISATION

The Court organizes itself around five Chambers, to which Members are assigned. Each Chamber constitutes a vertical area of responsibility, such as the annual reports on the general budget of the EU and the European Development Funds, and draft opinions for adoption by the Court as a whole. Each Chamber has a committee of experts to assist in the preparation of its work. The full Court convenes to discuss and adopt the documents for which it is responsible, such as the annual reports on the general budget of the EU and the European Development Funds. The full Court convenes to discuss and adopt the documents for which it is responsible, such as the annual reports on the general budget of the EU and the European Development Funds.

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