



EUROPEAN
COURT
OF AUDITORS

2016 EUROPEAN COURT OF AUDITORS AWARD HENRIK OTBO

Presentation

In accordance with its mission and values, the European Court of Auditors (ECA) is committed to being at the forefront in developing public sector auditing, both in the EU and worldwide. The ECA has already been the subject of a number of publications of an empirical or scientific nature and it is keen to develop further active links with the scientific community.

For this reason the ECA has established in 2010 the “European Court of Auditors Award” for academic research linked to public audit and to the ECA’s mission and values, in order to provide an incentive and recognition for research on public audit related issues.

Each edition will pay tribute to a person who has contributed through their work and example to the reputation of the ECA as a European institution.

The fourth edition of the ECA Award will pay tribute to the memory of Henrik Otbo, former Member of the ECA. Henrik Otbo was born on 14 November 1949 and was of Danish nationality. He dedicated his entire career to audit, and was Auditor General of Denmark from 1995 to 2012. He was Chairman of the INTOSAI Professional Standards Committee from 2004-2012, where he made a big contribution on developing professional audit standards for supreme audit institutions. He became a Member of the European Court of Auditors on 1 March 2012 and was a Member of the CEAD Chamber "Coordination, evaluation, assurance and development", primarily responsible for Audit Development and Review. He made an important contribution in encouraging professional standards and good communication with stakeholders, both in his capacity as Auditor General and as a Member of the Court of Auditors. Henrik Otbo unexpectedly passed away on 1 February 2015.

The 2016 “European Court of Auditors Award – Henrik Otbo” will be governed by the following rules:

1. Subject

The award is addressed to European academics for their theses in the fields of theoretical and/or empirical studies related to public sector auditing, in particular within a European Union context. This covers, for example: audit methods and standards; financial, compliance and performance audit; audit of the EU finances; reporting methods; organizational and management aspects; internal audit and control; public accountability; single audit; audit ethics; evaluation and impact assessment; relations between the SAIs and national parliaments or EU governance.

2. Eligibility

The award is open to all postgraduates, who have written a Master's thesis or a PhD thesis. The viva examination must have taken place on or after 1st January 2012. Candidates eligible for applying for this ECA Award are to be nationals of the European Union or to have completed a thesis at a university of the European Union. The Master's or PhD thesis should not have been submitted for any previous edition of the ECA Awards.

3. Applications

Candidates shall submit by email in PDF format:

- a) A copy of their thesis;
- b) A short summary (maximum 5000 words) of the thesis;
- c) A justification of why they consider the thesis to be relevant for the award (maximum 1000 words);
- d) A brief letter of recommendation from a professor at the university to which the thesis was submitted. This reference should set out, in not more than 2000 words, the relevance of the thesis submitted for the award;
- e) Their curriculum vitae.

The thesis itself (a) may be in any of the official languages of the European Union, but all other supporting documentation referred to above (b to e) should be submitted in either English or French.

In addition to the documents presented with the application, the selection panel may request further information from applicants.

By submitting the thesis, the applicant gives the ECA the right to publish the thesis on its website in the event of the thesis being selected for the award. For all other purposes, the copyright remains with successful applicant.

4. Selection process

The ECA will submit the applications to a selection panel.

The selection panel will be composed of three experts from public audit organisations, current or former Members of the ECA and/or university professors from EU Member States.

The selection panel will independently assess the applications, identify the thesis, which is considered to merit the award and provide a brief justification of their choice.

The selection panel may propose not to confer the award if the submitted thesis does not meet an outstanding level of quality. It may also confer the award jointly and *ex aequo* to two applicants.

On a proposal of the selection panel, the Court may recognise the special merits of certain applicants.

The decision of the selection panel on the award winner shall be final and may not be challenged in the courts.

The ECA will provide the secretariat of the selection panel. The President of ECA may chair the selection panel's meeting without the right of vote.

5. Criteria

The fundamental criteria used in the assessment process shall be the originality, the innovative qualities, the significance and the overall quality of the applicant's contribution to the respective theme at the current time.

6. Award ceremony

Following a formal decision by the Court taking note of the selection panel's decision, the winner(s) will be invited to a public ceremony at the ECA to receive the award and to deliver a lecture of up to 30 minutes. This will take place in Luxembourg in spring of 2017, on a date to be established by the ECA. The travel expenses of the winner will be covered by ECA.

By accepting the award, the winner(s) agree(s) that all future publication of the thesis or of any part of the thesis shall make reference to the "2016 European Court of Auditors Award – Henrik Otbo".

7. Award's prize

The winner(s) will receive from the ECA a medal, an award certificate and a prize of 5.000 euros.

8. Deadline

Applications shall be submitted with all documentation referred to under 3 by 15 December 2016 and shall be addressed to:

Eca-award@eca.europa.eu

Applications arriving after this date at the ECA will not be admitted for the award selection procedure.