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“LES COURS DES COMPTES ET LES DÉFIS À VENIR”

Séance solennelle commémorative des 160 ans de la Cour des comptes portugaise
Lisbonne, le 13 juillet 2009

Par Vítor Caldeira, Président de la Cour des comptes européenne

M. Vítor Caldeira, Président de la Cour des comptes européenne

Monsieur le Président de la République,
Monsieur le Président de la Cour,
Excellences,
Mesdames et Messieurs,

Permettez-moi de vous remercier, Monsieur le Président de la Cour, de votre aimable invitation. C'est avec une grande émotion que je prends part à la célébration des 160 ans de la Cour des comptes portugaise, dont le prestige et la crédibilité dans le cadre de notre démocratie représentative ne sont plus à prouver.

Cette institution, qui exerce des fonctions d'organe judiciaire et d'auditeur externe, a toujours su s'adapter aux changements de manière indépendante et avec un haut degré de professionnalisme.

Au cours de l’histoire, le Portugal a évolué. Parallèlement, le monde et, plus important encore, la place du Portugal dans le monde ont aussi évolué. En tant qu'État membre de l'Union européenne, le Portugal fait aujourd'hui partie d'une grande famille de nations démocratiques.

Depuis sa création il y a 160 ans, la Cour des comptes portugaise accompagne ces changements. Elle a elle-même évolué de manière significative et est aujourd'hui une institution supérieure de contrôle dont les activités contribuent de façon non négligeable à la promotion d'une culture de la responsabilité et de la bonne gestion financière au Portugal.

La Cour des comptes européenne et moi-même souhaitons un très heureux anniversaire à la Cour des comptes portugaise, institution avec laquelle nous entretenons depuis longtemps déjà une excellente relation de coopération et d'amitié.

Monsieur le Président de la République,

Mesdames et Messieurs,

L'Union européenne est aujourd'hui confrontée à des défis mondiaux complexes qui résultent notamment de la crise financière, économique et sociale, des changements climatiques et du développement durable. Ces défis appellent un engagement politique actif afin de renforcer la coordination et l'intégration européennes. Ils ne pourront être relevés sans une action coordonnée aux niveaux national, européen et international, d'une part, ni sans une forte mobilisation de deniers publics, d'autre part (il suffit de rappeler que les montants engagés dans les plans nationaux de relance économique représentent 5 % du PNB des États membres pour la période 2009-2010).

La réussite des institutions politiques dans cette entreprise, tant au niveau de l'Union que des États membres, dépendra de leur capacité à conserver la confiance des citoyens de l'Union européenne. En effet, cette confiance ne doit pas être tenue pour acquise, comme en témoignent, entre autres, le processus de ratification du traité de Lisbonne et le taux élevé d'abstention relevé lors des dernières élections européennes.

Je suis convaincu que les institutions supérieures de contrôle indépendantes telles que la Cour des comptes européenne et la Cour des comptes portugaise jouent un rôle essentiel dans le maintien de cette confiance.

La confiance des citoyens de l'Union dans les institutions doit donc reposer sur les principes fondamentaux que sont l'obligation de rendre compte et la transparence, lesquels permettent aux contribuables de savoir dans quelle mesure leur argent est utilisé de manière judicieuse et permet d'atteindre les objectifs recherchés.

Dans les sociétés démocratiques modernes, l'audit public indépendant joue un rôle clé dans ce processus. Dans une Union européenne élargie à 27 États membres, il représente à lui seul un grand défi qui requiert la coopération et la coordination des efforts des institutions supérieures de contrôle des États membres et de la Cour des comptes européenne.

Dans quelle mesure ces défis sont-ils susceptibles d'entraîner une redéfinition du rôle des cours des comptes? Telle est la question que je propose d'aborder à la lumière de mon expérience à la Cour des comptes européenne.

L'auditeur est parfois décrit – injustement à mes yeux – comme quelqu'un qui, après la bataille finale, assène le coup de grâce au soldat blessé. À mon sens, l'auditeur devrait plutôt être considéré comme un médecin puisque, par ses actions, il contribue de manière décisive au maintien de finances publiques saines. Les cours des comptes apportent, me semble-t-il, une contribution décisive dans deux domaines principaux.

Premièrement, les cours des comptes fournissent aux décideurs et aux gestionnaires publics des informations sur l'état de santé de la gestion des finances publiques, soit en relevant des problèmes ou des bonnes pratiques, soit en formulant des recommandations ou en évaluant les progrès réalisés. Deuxièmement, les cours des comptes doivent donner l'exemple. Pour les auditeurs publics indépendants, cela signifie qu'ils doivent être prêts à agir de manière transparente et à rendre des comptes de façon responsable.

Dans l'Union européenne, les travaux réalisés par la Cour des comptes européenne pendant plus de 30 ans ont contribué efficacement à la promotion d'une culture de la transparence, de la bonne gestion financière et de la reddition des comptes. La Cour s'efforce non seulement de détecter les problèmes, mais également de diffuser les bonnes pratiques et de mettre en place des procédures adéquates destinées à favoriser l'obligation de rendre compte et la transparence. Nous nous efforçons ainsi d'apporter notre contribution, en assistant le Parlement européen et le Conseil dans l'exercice de leur fonction de contrôle de l'exécution du budget communautaire.

Dans ses rapports d'audit visant à faciliter l'examen, par le public, des institutions communautaires (en particulier de la Commission européenne), la Cour se prononce sur la fiabilité des comptes communautaires, le respect des règles applicables et l'utilisation des ressources de l'UE conformément aux principes d'économie, d'efficacité et d'efficience. Elle fournit ce que l'on appelle communément une assurance pour l'ensemble de l'Union.

La Cour s'efforce également de favoriser l'introduction de mesures contribuant à la mise en œuvre de mécanismes appropriés de reddition des comptes et de transparence, en conseillant de manière indépendante les décideurs politiques sur des propositions législatives ou des décisions pertinentes dans le domaine des finances publiques de l'Union. À cette fin, elle formule notamment des recommandations dans ses rapports, dans ses avis sur des projets de règlements ayant une incidence financière et de décisions relatives à la gestion financière des fonds communautaires. La Cour a ainsi contribué de manière indépendante à l'amélioration de la gestion et du contrôle des finances publiques de l'Union.

Ce propos est illustré par l'avis (n° 2/2004) sur le modèle de contrôle unique (*single audit*) (et proposition relative à un cadre de contrôle interne communautaire), dans lequel la Cour a affirmé que les systèmes de contrôle et de surveillance existants pouvaient encore être améliorés au moyen d'une logique de contrôles en chaîne, de la définition de normes de contrôle communes ainsi que de la reconnaissance, par les autorités politiques de l'Union, d'un niveau de risque tolérable. De même, dans sa contribution (en 2008) à la réforme du budget de l'Union, la Cour a recommandé d'appliquer les principes de clarté des objectifs, de simplification et de réalisme, ainsi que de reddition des comptes et de transparence, lors de la conception des systèmes et des procédures de gestion et de contrôle des programmes de dépenses financés par le budget communautaire.

Les traités confèrent à la Cour des comptes européenne le mandat, les pouvoirs et l'indépendance nécessaires pour aborder ces questions. De même, les constitutions confèrent généralement aux cours des comptes respectives des États membres un statut identique. D'où la question qui se pose parfois: «Pourquoi les fonds de l'Union européenne ne peuvent-ils être audités soit par les cours des comptes nationales soit par la Cour des comptes européenne? Pourquoi doivent-ils l'être par les deux institutions?»

La réponse à cette question doit tenir compte des modalités actuelles d'adoption et d'exécution des politiques de l'Union et du budget correspondant.

Le traité de Lisbonne, qui pourrait entrer en vigueur d'ici la fin de cette année si le processus de ratification en cours est couronné de succès, réaffirme la qualité d'institution de la Cour des comptes européenne, qui conserve son statut, son organisation, ses pouvoirs, ainsi que les modalités de sa coopération avec les cours des comptes nationales. Le nouveau libellé de l'article 274 du traité CE semble toutefois vouloir conférer une responsabilité accrue aux autorités nationales, puisqu'il prévoit que la Commission européenne exécute le budget communautaire en coopération avec les États membres.

Actuellement, plus de 90 % des recettes du budget de l'Union proviennent des budgets nationaux, et plus de 80 % des dépenses sont effectuées via ceux-ci, en particulier les dépenses agricoles et structurelles. L'application du principe de subsidiarité au domaine des finances publiques de l'Union implique par conséquent l'existence de différents niveaux de gestion, de contrôle et d'audit, au sein de la Commission européenne ainsi que des États membres.

Par ailleurs, certaines initiatives communautaires, comme la stratégie de Lisbonne révisée et le plan de relance économique européen, fixent des objectifs communs à réaliser au moyen d'un ensemble d'actions à mener au niveau tant des institutions communautaires que des États membres.

Un relatif chevauchement des champs d'intervention des cours des comptes nationales et de la Cour des comptes européenne semble donc inévitable. Toutefois, s'agissant du contrôle de l'utilisation des fonds communautaires, je considère qu'elles jouent des rôles différents, quoique complémentaires. En effet, alors que les cours des comptes nationales contrôlent la gestion des fonds communautaires dans leur pays respectif, la Cour des comptes européenne contrôle les politiques de l'Union, et non les États membres, et ce depuis la Commission européenne jusqu'aux bénéficiaires finals dans les États membres.

Les citoyens de l'Union obtiennent ainsi une assurance en ce qui concerne leurs institutions nationales, celles d'autres États membres ainsi que celles de l'Union. Alors que les cours des comptes nationales contribuent à l'amélioration de la gestion financière dans les différents États membres, la Cour des comptes européenne contribue à l'échange de bonnes pratiques entre les États membres et à l'amélioration de la performance des institutions de l'Union.

Les contribuables souhaitent également que les audits, financés entre autres par leurs impôts, soient réalisés de manière efficiente et efficace. Dans le contexte communautaire, la Cour des comptes européenne et les institutions supérieures de contrôle des États membres *«pratiquent une coopération* [bilatérale et/ou multilatérale] *empreinte de confiance et respectueuse de leur indépendance»* et contribuent ainsi à la réalisation d'audits efficients et efficaces de leurs fonds respectifs.

La coopération peut revêtir différentes formes. Avant tout, les cours des comptes nationales facilitent, notamment, la réalisation de notre mission dans les États membres. À cet égard, permettez-moi de remercier tous les collègues de la Cour des comptes portugaise et, tout particulièrement, vous, Monsieur le Président, pour votre précieuse collaboration depuis tant d'années.

Ensuite, la Cour utilise les travaux d'autres auditeurs, conformément aux normes internationales d'audit. Ses rapports comportent, chaque fois que cela est possible, des références à des constatations formulées par des cours des comptes nationales.

Par ailleurs, le comité de contact des présidents des cours des comptes des États membres et de la Cour des comptes européenne constitue un important forum de coopération multilatérale. À titre d'exemple, permettez-moi de mentionner la réunion de décembre 2008 consacrée à des questions de première importance, à savoir la «réforme du budget communautaire» et la «stratégie de Lisbonne». Suite à cette réunion, un atelier a été organisé, en février dernier, afin d'examiner le «rôle des institutions supérieures de contrôle de l'Union européenne dans le contexte de la crise économique et financière», thème qui sera approfondi lors de la prochaine réunion du comité de contact en décembre.

Permettez-moi également de souligner l'importance d'organisations telles que l'INTOSAI (l'Organisation internationale des institutions supérieures de contrôle des finances publiques) et l'EUROSAI (l'organisation correspondante au niveau européen). À cet égard, je voudrais féliciter Monsieur le Président de la Cour des comptes, en sa qualité de premier vice-président de l'EUROSAI, pour les sujets particulièrement pertinents qui seront débattus lors du prochain Congrès (qui se tiendra à Lisbonne en 2011): la responsabilité des gestionnaires publics et le contrôle des autorités de supervision financière indépendantes par les institutions de contrôle.

La complexité et le caractère global des défis croissants auxquels l'Union est confrontée soulignent la nécessité de renforcer la coopération entre nos institutions. Cet exercice permettra à celles-ci de fonctionner comme une communauté de professionnels, en échangeant leurs expériences et leurs bonnes pratiques, en mettant au point des normes et des approches d'audit communes, ainsi qu’en analysant ensemble les risques qui pèsent sur les finances publiques et sur la gestion de celles-ci. C'est dans ce contexte particulièrement difficile que s'impose, selon moi, la mise en place, entre la Cour des comptes européenne et les cours des comptes des États membres, d'un réseau de coopération fondé sur trois valeurs fondamentales: l’obligation de rendre compte, la transparence et la confiance.

Les cours des comptes doivent également s'efforcer de montrer l'exemple à suivre en promouvant elles-mêmes la transparence et la reddition des comptes. À cet effet, elles doivent communiquer, en temps utile et d'une manière pertinente, fiable et claire, les informations relatives à leur statut, à leur mandat, à leur stratégie, à leurs activités ainsi qu'à la gestion financière, aux opérations et à la performance. La transparence doit également s'appliquer aux constatations d'audit, aux conclusions et aux recommandations correspondantes, ainsi qu'à l'accès du public aux informations relatives aux cours des comptes.

À cette fin, la Cour des comptes européenne établit un rapport annuel d'activité, qui comporte des informations relatives à sa performance et aux résultats obtenus l'année précédente.

La participation à des «examens par les pairs» constitue une autre forme de coopération, qui témoigne clairement de l'engagement en matière de transparence et de reddition des comptes.

Fin 2008 ont été publiés les résultats d'un examen de la Cour des comptes européenne réalisé de manière indépendante par des pairs, à savoir par une équipe internationale d'auditeurs des institutions supérieures de contrôle d'Autriche, du Canada, de Norvège et du Portugal, lesquels ont conclu que la Cour mène ses travaux en toute indépendance et objectivité, et que la conception des processus d'audit est conforme aux normes internationales et aux bonnes pratiques des institutions supérieures de contrôle.

Monsieur le Président de la République,

Mesdames et Messieurs,

2009 est une année importante pour l'Union européenne. En effet, le nouveau Parlement européen tiendra sa réunion constitutive cette semaine, une nouvelle Commission prendra ses fonctions à l'automne prochain et, si le processus de ratification est achevé, un nouveau traité – le traité de Lisbonne – entrera en vigueur. Mais cette année 2009 sera résolument marquée par la grave crise mondiale.

Les défis posés par la crise économique, financière et sociale laissent présager des difficultés. Ils ne peuvent cependant réduire à néant les grandes réalisations européennes telles que le marché intérieur et l'Union économique et monétaire (nous célébrons cette année le 10e anniversaire de l'euro), qui constituent des piliers importants de l'intégration européenne.

Dans un contexte de changement social et économique, les opportunités offertes par la reddition des comptes et par la transparence appellent une relation plus appropriée entre l'audit public et l'exercice des pouvoirs législatif et budgétaire. Il convient de mettre l'accent en particulier sur la qualité de la gestion publique et sur l'évaluation critique et objective de l'efficacité des différents programmes de politiques publiques, questions que la crise actuelle a rendues particulièrement importantes.

L'audit public devra permettre de garantir que les structures, les procédures, les mesures prises par les gestionnaires et la mise en œuvre des systèmes de gestion permettent une utilisation des ressources conforme aux décisions prises par les organes compétents de manière à obtenir les résultats et les services – les biens communs – prévus par les décideurs démocratiques. L'audit public pourra encore jouer un rôle accru en garantissant la qualité de la surveillance.

Ce rôle accru ne porte pas atteinte à l'indépendance des cours des comptes. La déclaration de Mexico sur l'indépendance des institutions supérieures de contrôle, adoptée lors du dernier Congrès de l'INTOSAI, prévoit expressément que celles-ci collaborent avec les gouvernements ou les entités publiques qui s'emploient à améliorer la gestion des fonds publics.

Dès lors, dans le contexte de l'UE, les cours des comptes doivent surveiller l'évolution de l'environnement extérieur et en anticiper l'incidence sur les finances publiques de l'Union. Suivre la mise en œuvre des plans de relance économique et l'efficacité des mesures de lutte contre la crise (ainsi que les risques qui en découlent au niveau budgétaire et macroéconomique), analyser l'évolution de la dette et du déficit publics et évaluer l'incidence de la mise en œuvre de la stratégie de Lisbonne constituent quelques exemples de domaines qui appellent une intervention concertée entre les cours des comptes des États membres et la Cour des comptes européenne.

«*Si vous voulez aller vite, partez seul; si vous voulez aller loin, soyez accompagné!*», recommande un célèbre proverbe africain.

L'Union européenne est une aventure. Pour les institutions, celle-ci s'apparente à un long parcours semé de grands défis à relever qui appellent un engagement politique actif afin de renforcer la coordination et l'intégration européennes.

Par leur coopération et la coordination de leurs efforts en vue de garantir la reddition des comptes et de promouvoir la bonne gestion et la transparence, les institutions de contrôle indépendantes telles que la Cour des comptes portugaise et la Cour des comptes européenne peuvent contribuer à conserver la confiance des citoyens dans leurs institutions respectives ainsi que dans la gestion, par ces dernières, des finances publiques dans l'ensemble de l'UE.

Longue vie à la Cour des comptes portugaise!

Je vous remercie.

KONFERENZ DER PRÄSIDENTINNEN UND PRÄSIDENTEN DER RECHNUNGSHÖFE DES BUNDES UND DER LÄNDER

VOM 14. BIS 16. SEPTEMBER 2009 IN LUXEMBURG

Von Rosmarie Carotti und Dagmar Freudenstein, Deutsches Kabinett

(von links nach rechts: Vizepräsident Hauser; Präsident Prof. Dr. Engels; Dr. Noack, Mitglied des ERH; Dr. Meyer-Abich, Präsident)

Die Konferenz der Präsidentinnen und Präsidenten der Rechnungshöfe des Bundes und der Länder fand vom 14. bis 16. September 2009 im Europäischen Rechnungshof (ERH) in Luxemburg statt. Es nahmen auch der Präsident des Österreichischen Rechnungshofes und der Direktor der Eidgenössischen Finanzkontrolle der Schweiz teil. Die Teilnehmer wurden von Herrn Dr. Harald Noack, der als deutsches Mitglied des Europäischen Rechnungshofs ständiger Gast der Konferenz ist, empfangen. Dr. Noack ist zuständig für den Bereich Forschung, Entwicklung und Transport.

Die Präsidentenkonferenz, die in Deutschland eine mehr als 30jährige Tradition hat, findet zweimal im Jahr statt und ist nicht zu verwechseln mit den Kontaktausschüssen, die über den Verbindungsbeamten laufen.

Seit dem Vertrag von Amsterdam bemühen sich der ERH und die Rechnungshöfe der Mitgliedstaaten verstärkt um eine vertrauensvolle Kooperation unter Wahrung ihrer Unabhängigkeit. Auch, um seiner beratenden Funktion gerecht werden zu können, braucht der ERH diese Kontakte und entspricht zugleich dem Wunsch des Europäischen Parlaments, für eine intensivere Zusammenarbeit einzutreten.

In Deutschland unterscheidet man zwischen Bundesrechnungshof (BRH) und Landesrechnungshöfen (LRH). Der Bundesrechnungshof prüft die Haushalts- und Wirtschaftsführung des Bundes, während die Landesrechnungshöfe die Länder prüfen.

In der Konferenz vom 14.-16. September ging es vorrangig um Zusammenarbeit und übergreifende Finanzkontrolle. Im Einzelfalle ging es darum zu koordinieren, Prüfungsvereinbarungen abzuschließen und konkrete Prüfungserfahrungen auszutauschen. Die Aufgabenfelder waren Haushalt, Steuer, Baurecht, Vergaberecht und als ein Schwerpunkt: Europa.

Dr. Noack betonte, wie wichtig es sei, über die Arbeit des Europäischen Rechnungshofes zu berichten, da auf nationaler Ebene immer noch große Unkenntnis über die Methodik des ERH zu erkennen sei. Nationale Rechnungshöfe und ERH seien unterschiedliche Welten, die man wechselseitig aber kennen müsse. Die ZVE-Methode zur Zuverlässigkeitserklärung, zum Beispiel, sei mehr als nur ein Arbeitsmittel des ERH; sie sei gleichwohl eine Aufgabe aus dem Maastricht-Vertrag.

Die drei Vorträge des ERH bezogen sich alle auf den Tagesordnungspunkt "Europa":

- "Methoden und Vorgehensweisen des Europäischen Rechnungshofes bei der Zuverlässigkeitsprüfung (DAS) und zum tolerierbaren Fehlerrisiko", gehalten von Direktor Dr. Manfred Kraff;
- "Das Informationsnetzwerk zur gemeinsamen Agrarpolitik, eine Kurzdarstellung", gehalten von Herrn Dr. Hubert Weber, Mitglied des Europäischen Rechnungshofes;
- "Wirtschaftlichkeitsprüfungen - eine Herausforderung für Prüfer im öffentlichen Bereich" von Direktor Prof. Dr. Hendrik Fehr, Verbindungsbeamter.


Dr. Manfred Kraff

Herr Dr. Kraff, der am ERH für die Zuverlässigkeitserklärung zuständiger Direktor ist, machte deutlich, dass im Rahmen der Zuverlässigkeitserklärung der ERH zur Zeit dabei sei, die Ergebnisse 2008 abzuschließen.

Dr. Kraff erklärte Historie und aktuelle Bedeutung der ZVE. Ausserdem beschrieb er die herrschenden, Standards und benutzten Prüfungstechniken. Gleichzeitig nahm er seinen Vortrag zum Anlaß, um kurz den Prüfungsauftrag des ERH mit dem anderer Institutionen zu vergleichen.

Dr. Kraff erläuterte weiterhin die strategische Entscheidung des Hofes, nicht mehr als 35% der Ressourcen für die DAS zu verwenden sowie die Anregung aus dem Peer Review, die Wirtschaftlichkeit einer Prüfung bis hin zum Endverbraucher zu überprüfen.

Zum Thema "Tolerierbares Fehlerrisiko" unterstrich Dr. Kraff den Unterschied zwischen tolerierbarem Risiko und Wesentlichkeitsschwelle, wobei er auf das Reflektionspapier hinwies, das der ERH im März 2009 angenommen und an das Europäische Parlament, den Rat und die Kommission gerichtet hat.


Dr. Hubert Weber

Dr. Weber, österreichisches Mitglied des Europäischen Rechnungshofes, stellte das Expertennetz im Agrarbereich und die jüngsten Entwicklungen in der gemeinsamen Agrarpolitik der Europäischen Union vor.

Das Agrarnetzwerk geht auf eine Initiative des damaligen französischen Doyens der Prüfungsgruppe 1, Herrn Bernicot, zurück. Eine diesbezügliche Arbeitsgruppe entstand im EU-Kontaktausschuss der Obersten Kontrollbehörden in Luxemburg im Dezember 2004.

Hauptzweck des Agrarnetzwerkes ist der informelle Austausch operativer und fachlicher Informationen zwischen den obersten Rechnungskontrollbehörden und dem ERH, auf der über CIRCA bereitgestellten, nicht öffentlichen Seite des EU-Kontaktausschusses. Jede oberste Kontrollbehörde kann einem oder mehreren Vertretern den Zutritt zu der Dateneingabe oder - nutzung geben.

Mittlerweile jedoch, so Dr. Weber, stünde die Agrarpolitik der EU vor einer weiteren Herausforderung, die sich aus dem unlängst durchgeführten Gesundheitscheck ergibt. Dieser werde zu neuen Herausforderungen für die Prüfungsarbeit in ganz Europa führen. Im Rahmen der Diskussionen über künftige Aktivitäten des Kontaktausschusses hätten zahlreiche oberste Kontrollbehörden Interesse am Ausbau der Prüfungstätigkeit zu den verschiedenen Aspekten der gemeinsamen Agrarpolitik der EU gezeigt. Im März nächsten Jahres werde der Kontaktausschuß zur gemeinsamen Agrarpolitik in Prag tagen. Das Seminar werde von EUROSAI in Zusammenarbeit mit dem ERH organisiert und werde eine weitere Vertiefung der Kontakte innerhalb des GAP Netzwerkes ermöglichen.

Prof. Hendrik Fehr

Am letzten Konferenztag hielt Prof. Dr. Fehr ein Referat über „Performance audit". Er bezog sich auf seinen damaligen Professor Herrn Lüder, der bereits vor Jahren das Kontingenzmodell aus den Sozialwissenschaften in der öffentlichen Verwaltung angewandt hatte. Prof. Lüder wollte mit Hilfe des Modells zeigen, wie es zu Änderungen in der öffentlichen Verwaltung kommen kann, und zwar durch Krisen. Krisen sind Ereignisse, die Verhaltens- und/oder Erwartungsänderungen stimulieren. Dies sei auch in der jetzigen Finanz- und Wirtschaftskrise erneut zu erkennen, wo die Krise ein Auslöser für das Einschlagen ganz neuer Wege sei. In der Europäischen Union war bereits in der jüngsten Vergangenheit eine Krise der Anlass zu einem Neuanfang, als die Santer-Kommission zurücktreten mußte. Dies führte zu einer erheblichen Umstrukturierung und Reform der Bilanzprozesse in der EU, als das bekannte Weißbuch den Anstoss gab zur Modernisierung von "cash accounting" zu "accrual accounting" .

Nach Ansicht von Prof. Dr. Fehr wird es in Zukunft möglich sein, auch eine Kosten/Leistung Rechnung einzuführen, da das Europäische Parlament nicht nur an Fehlerraten und ZVE-Ergebnissen interessiert sei, sondern auch daran, was mit den Mitteln, die treuhänderisch verwaltet werden, passiere.

Zu den traditionellen 3 „E"s in der öffentlichen Wirtschaftlichkeitsprüfung (**e**conomy, **e**fficiency, **e**ffectiveness) habe die Erfahrung außerdem gelehrt, daß noch weitere drei „E"s Mitberücksichtigung finden müssten, welche für Umwelt (**e**nvironment), **E**thik und den Intergenerationsausgleich (intergeneration **e**quity) stehen.

Nach eineinhalb Sitzungstagen endete die Konferenz, mit dem herzlichen Dank aller Teilnehmer an die Gastgeber, Dr. Noack und den ERH, für eine sehr ergebnisreiche und gut organisierte Tagung. Die nächste Präsidentensitzung wird im Mai 2010 in Hamburg stattfinden.

THE EUROPEAN COURT OF AUDITORS HOSTS THE VAT WORKING GROUP OF THE SUPREME AUDIT INSTITUTIONS (SAIS)

Luxembourg 10 & 11 September 2009

By Rosmarie Carotti and by Sabine Hiernaux-Fritsch, Head of Office

Mr Juan RAMALLO MASSANET, Member of the Court responsible for EU Revenue, welcomed the representatives of the Supreme Audit Institutions. He praised the good cooperation and relationships established by the Working Group over the years and explained the ECA's interest in its work on VAT fraud.

The ECA is in charge of auditing all EU revenue, which is mostly composed of the gross national income-based resource (GNI, about 60% of the Budget), the VAT-based resource (about 15%) and traditional own resources (customs duties and agricultural levies – about 13%). The contribution to the Budget based on VAT is calculated starting from the VAT actually collected by the Member States. Thus any shortfall in VAT collected could well have an effect on the EU Budget. The amount collected is then adjusted by corrections which attempt to determine the VAT that would have been collected if VAT rules (the VAT Directive) had been applied in a harmonious way in all Member States.

Mr Ramallo added that the economic crisis which is affecting all Member States will have a negative impact on the VAT-based resource due to the reduction in consumption and in economic activity. For some Member States, recent forecasts show a decrease in VAT collection of over 30% for 2009 compared to 2008. Forecasts published by the European Commission indicate that VAT-based own -resources would fall to as low as 7% of EU revenue compared to 15% for 2008. However there will be no adverse effect on the EU Budget because of its financing system: any reduction or loss in either traditional own resources and/or the VAT-based resource is compensated by an increase in the GNI-based contributions, so that the EU budget is in equilibrium. On the other hand there would be a distorting effect on the incidence of contributions to the Budget, as the shortfall in the VAT- based resource in one Member State (for example due to fraud reducing the amount collected) would be made up by higher GNI-based contributions in all 27 Member States.

Combating tax evasion is part of the Lisbon strategy and the Council has repeatedly stressed the need for a common approach, in particular concerning VAT fraud. In 2007, the Council called on the Commission to make proposals to enhance Member States' management of the European Union's VAT system.

In August of this year, the Commission issued a proposal to strengthen and recast the Council Regulation [1]on administrative cooperation, with the aim of giving Member States the means to combat cross-border VAT fraud more effectively. According to this proposal, Member States would have the obligation to conduct regular evaluations of the operation of administrative cooperation and to communicate to the Commission any available information relevant to the application of the Regulation in their territory. The proposal would make easier the prompt exchange of pertinent information between Member States.
It also foresees the creation of Eurofisc, a decentralised network for the exchange of information on VAT fraud between the Member States.

The Swedish Presidency has underlined its commitment to work intensively on the Commission's proposals in the area of the fight against VAT fraud in the second half of 2009.

Against this background, the contributions delivered by the participants of the Working Group were part of the Member States' will to enhance administrative cooperation and the quality of the information in the databases.

The Maltese Court of Audit presented its follow-up to the regularity audit of VIES (VAT Information Exchange System, the tool for administrative co-operation between the Central Liaison Offices (CLO) of all Member States), focussing on initiatives taken by the local VAT Department addressing shortcomings reported in the 2006 audit report.

The Dutch Court of Audit gave a presentation on its joint audit with the Belgian and German Courts of Audit. This trilateral audit, which led to separate reports per country but also to a joint report, concerned Intra-Community VAT Fraud (Carousel fraud/Missing Trader intra-Community Fraud). 6% of VAT cases are carousel fraud cases and yet these cases are responsible for 73% by value of the VAT revenue loss, the estimated VAT fraud in the EU being 100 billion per year. It was therefore recommended to enhance the exchange of information between fraud units and to broaden the support for the existing European Carousel Network information system, Eurocanet.

"Carousel fraud: means and new developments" was the title of the relevant Luxembourg Ministry’s presentation on how to fight against new types of carousel fraud associated with commodities and services such as platinum and carbon credits. It showed that fraudsters demonstrate great flexibility, reacting quickly to closed avenues by reverting to other commodities. Carbon credits have become the most important origin of carousel fraud, entailing potential losses of 900 million Euro in the EU.

1 Council Regulation 1798/2003. The ECA published Special Report No 8/07 on the application of this Regulation and this was one of the main motors for the recast.

The ECA was also represented by Mrs Sabine Hiernaux-Fritsch, Head of Office, and by Mr Paul Stafford, Head of Unit. Mr Stafford's contribution was on the access to, and exchange and use of, EU documents (notably SCAC documents, AFTS documents). It is important for SAI to know how to get access to documents and to what extent they may use them. The contribution, which is summarised in the text box below, sets out the current state of play on these questions.

SAI ACCESS TO, AND EXCHANGE AND USE OF, EU DOCUMENTS

By Paul Stafford, Head of Unit

1. The key objective of the VAT WG is to assist national SAI in their audit work in the area of the fight against VAT fraud. One of the ways in which it does this is by keeping them informed of developments at EU level. The question of **access** to EU documents dealing with this topic is central to this objective.

2. Many documents are publicly available, notably the EU Commission's communications and legislative proposals, which are frequently discussed during meetings of the VAT Working Group.

3. However there are many pertinent unpublished documents and it is important for the SAI to know how to get access to these and to what extent they may use them.

4. Council Regulation No. 1049/2001[1] lays down the principles and conditions regarding **public** access to European Parliament, Council and Commission documents.

5. The Commission's Legal service has taken the view that

- in the case of SAIs' requests for access to documents, Council Regulation (EC) No. 1049/2001 is not applicable, except if the SAI were to publish the requested documents (or its content), or make them available to the public in whatever form.
  That Regulation concerns **access by the public** but not the **access by an institution, a public body or a public administration of a Member State** to Commission documents which might be kept by an institution, a public body or a public administration.

SCAC documents

6. The Standing Committee on Administrative Cooperation (SCAC) is made up of delegates of all 27 Member States and is chaired by the Commission (DG Taxud), in accordance with Article 44 of Council Regulation No. 1798/2003 on administrative cooperation in the field of VAT. It meets regularly (around three times a year, but this is not fixed) and is the forum for discussing issues surrounding intra-community VAT issues, notably the implementation of Regulation 1798/2003.

7. The agendas and minutes of SCAC meetings are available on CIRCA on a restricted basis, as are its sequentially-numbered working documents (SCAC documents). SCAC documents deal with current issues in the fight against intra-community VAT fraud. These include legislative proposals, Member States' reactions thereto, and experiences Member States have had in implementing existing legislation.

8. These documents are not published by the Commission.

SAI access to SCAC documents

9. After much discussion and consultation with the national Ministries of Finance, the following conclusion was reached at the SCAC meeting of 17 March 2009: "***the National Courts of Auditors can have access to SCAC documents*** *but can neither reveal the contents of them to the public, nor indicate the positions of Member States by naming them. In their reports, which generally are public reports, the National Courts of Auditors will therefore have to ensure that references made to discussions within SCAC do not make it possible to identify the individual positions of Member States….."*

10. In view of the terms of this **important conclusion**, SAI must respect the restriction of not revealing any contents of SCAC documents. However SCAC documents may indeed be cited in un-published / confidential reports.

ATFS documents

11. The Anti Tax Fraud Strategy (ATFS) expert group, a *"forum for high-level discussion"* composed of delegates from all Member States and the Commission was set up in 2006. In accordance with the Commission's action plan of 1 December 2008 all potential measures to improve the fight against VAT fraud were analysed by this expert group.

12. Between March 2007 and December 2008 there were 12 ATFS meetings chaired by the Commission, the output of which are minutes as well as more than 70 working papers.

13. None of these documents are published.

SAI Access to ATFS documents

14. In view of the opinion of the Legal service presented at paragraph 5 above, notably its basic argument (an institution, a public body or a public administration is not part of the public in terms of Council Regulation No. 1049/2001), the important conclusion in paragraph 9 above should also apply "mutatis mutandis" to ATFS documents.

Core Group 1 (chaired by the Italian Court of Audit) presented its 2009 report on measuring VAT tax gap, VAT evasion trends and the results of anti evasion/fraud strategies and actions. It critically evaluated the methodology of the EU-wide Commission-sponsored Reckon report into these questions.
Core Group 2 (chaired by the German Court of Audit) presented its 2009 Progress Report on the Preparation of an Anti VAT Fraud Strategy at EU level. This report, which stays restricted to internal use of SAIs only, is mainly based on the EU Commission's and Council's documents available as at 30 June 2009 and sets out the conventional measures in force, the agreed measures, the proposed measures and the planned measures as at that date.

Key representatives of the European Commission (DG Taxud) then set out an updated state of play in the fight against VAT fraud. These included the new provisions in the recast of the administrative cooperation regulation. Thus this complemented the Core Group 2 Progress Report.

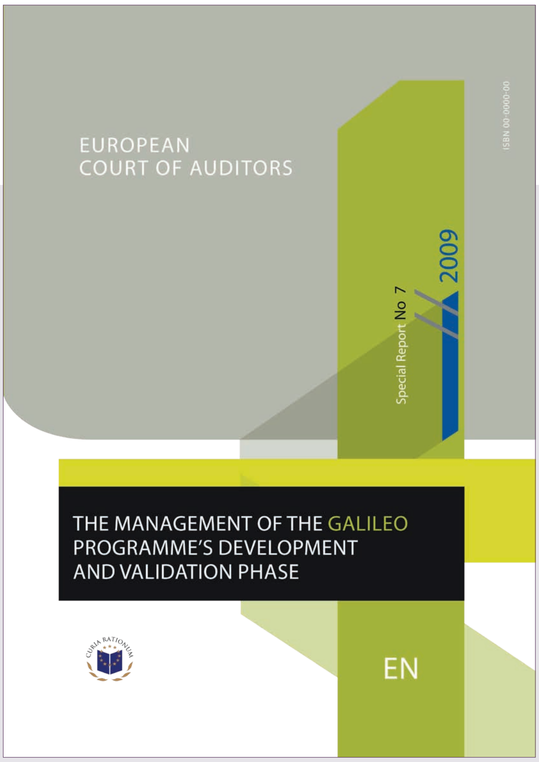
1 OJ L 145, p. 43.

GOOD LUCK GALILEO – The first of a series of presentations of the special reports of the European Court of Auditors

By Rosmarie Carotti

Elisabeth Tuerk, auditor and responsible ad interim for the Department of professional training in the Court, has launched a series of lunchtime presentations of the special reports published by the Court. The aim is to exchange between auditors experience and knowledge acquired during their audits.

The first of these presentations was the Galileo Report, particularly interesting because of being one of the largest projects ever started by the EU. It is part of Europe's strategy to build a Global Navigation Satellite System and is therefore a particularly visible and symbolic project for the European citizen . Three of the five auditors who had taken part in the audit were present : Andreas Bolkart, Peeter Lätti, Els Brems.



The Galileo programme was initiated in the mid 1990s with the aim of establishing a European global navigation satellite system. It has seen serious delays and costoverruns. In this special report the Court audited the development and validation phase of the Galileo programme looking at which factors accounted for the failures. The Court concluded that management of the development and validation phase was inadequate. If the mid2007 redirection of the Egnos and Galileo programmes is to succeed, the Commission must considerably strengthen its management of the programmes. This report includes a number of recommendations aimed at supporting the Commission in this task. Finally, should the EU resolve to engage in other large infrastructure programmes, the Commission must use the appropriate management tools.

"EVERYBODY WE INTERVIEWED WAS EAGER TO TELL THEIR STORY"

By Rosmarie Carotti

Interview with Mrs Els Brems, team leader Special Report Galileo

R. C.: How, when and why was it decided to make an audit of GALILEO ?

Els Brems : The first ideas for a performance audit developed in the Division already in 2004-2005. A preliminary study was started in May 2005, but it was decided to extend the study by 1 year because the signature of the concession contract was also extended by 1 year. So the preliminary study was finalised in autumn 2006 after which the Audit Planning Memorandum (APM) was prepared and adopted in April 2007.

So why a performance audit? There was of course the public interest, which is high, not only from the Council and Parliament, where Galileo was ranked high on the agenda, but also from the man on the bus, for whom this is a very visible and symbolic project. But the risk assessment we did during the preliminary study clearly showed us that the programme was exposed to several risks, due to its complexity and dimensions. The Public-private partnership (PPP) as such was also prone to different risks which led to several audit options. In terms of coordination of all the activities, the Commission clearly arose as being solely responsible.

R. C.: Galileo and EGNOS are both part of Europe's strategy to build a Global Navigation Satellite System. Have we to call it all a failure or can we point at useful achievements, although the set goals have not been reached ?

Els Brems : It would only be a failure if it was decided to stop the Galileo programme completely, because then, the adversaries of Galileo would have obtained what they wanted. Anyway, firstly, EGNOS is not a failure, because it is available. It just has to be certified. Secondly, since Galileo was the first industrial programme to be run by the EU, the first Public-private partnership in which the Commission would be a partner, the first close collaboration between the European Space Agency (ESA) and the Commission, the Commission had to learn one's lesson. Let's hope that the errors made will not be repeated in the future (e.g. for other programmes or partnerships).

R. C.: Who is to blame for the delays and the highly increased costs ?

Els Brems : Delays and cost overruns can be attributed to the different actors in the programme: the Member States (by not taking decisions in time, which causes delays and extra costs), the Commission (by not taking into account all elements in the estimated budget and by not providing for any contingency) and industry (by organising itself in such a way that cost and schedule efficiency was hard to find).

R. C.: What was the hardest part of the work in the audit, which were the major constraints ?

Els Brems : The most difficult part of the audit was without any doubt the internal reporting phase. The audit team gathers a lot of new information and insights on the topic during all these months of reading and analysing documentation, interviewing and discussing with people that might go against certain pre-established opinions about the programme. Expressing the message we wanted to bring in such a way to convince hierarchy, Members and cabinets took a lot of effort and energy.

R. C.: How were the relations with the auditees ?

Els Brems : Everybody we interviewed was eager to tell their story. We were always warmly received. We felt that our position as an independent organisation with no stakes in Galileo (we were not the ESA, the Commission, the industry, nor the Member States) was very much appreciated. As a consequence the audit team had a very good insight in and overview of the different aspects of the programme, the roles and positions of the actors, interferences, problems etc.

Several factors account for this good understanding and communication with the auditee, namely the fact that we carried out such a long preliminary study (regular contact with the auditee since 2004), the fact that part of the performance audit team had been involved in the financial audits at the Galileo Joint Undertaking (GJU) and also, certainly, the presence within the team of somebody who was very good at making contacts, breaking the ice and putting people at ease.

People sometimes had high expectations with regards to the potential of the Court and the Court's reporting to point to problems and to make them public.

R. C.: Which audit principles were applied ?

Els Brems : We used the INTOSAI1 Guidelines on Best Practice for the Audit of PPP and Concessions, but also project management principles (e.g. PRINCE22) regarding planning, directing and monitoring projects. We used the SMART3 and principles of good governance.

In performance audit, audit criteria are often "common sense" criteria. It is, for instance, common sense that you should make a proper and realistic cost estimation at the start of a project and that you should include some reserve for unexpected events. If you don't do that, you will inevitably have cost overruns. It is also common sense that you have to properly define the roles of the different actors you are dealing with. If you don't do that, and things go wrong, nobody feels accountable and each actor will deny responsibility.

We also did some benchmarking with other international space organisations such as Eumetsat, Eutelsat and other large satellite projects such as Skynet.

R. C.: How long did the audit last ?

Els Brems: The audit work lasted slightly more than 1 year (to be precise: 13 months between APM adoption and dispatch of the last Statement of Preliminary Findings).

R. C.: In future, Galileo will be fully funded by the EU budget. Will that make the work for the Court easier ?

Els Brems : I don't think this will change anything for the work of the Court, but of course certain ambiguities in the management of the funds will disappear and the relationship between the Commission and ESA should become clearer.

R. C.: The Court gives recommendations for the future new roles of both, the Commission and ESA. Can you list them ?

- **Els Brems :** The new roles of the Commission and of ESA are not to be taken for granted. If the Commission really wants to play the role of programme manager, than it will need to adopt different ways of working.
- The Commission also still needs to define strategic and operational objectives for both EGNOS and Galileo.
- The Commission should take sufficient time to prepare the commercial operation phase, drawing on best practice in the Member States, considering various models for private-sector initiative and taking account of experience in comparable sectors.
- Since the PPP failed, the Commission is the interface with the user and should analyse, consolidate and validate relevant and stable user requirements; develop enabling actions (such as the necessary legal and regulatory framework); promote EGNOS as a showcase for Galileo, etc.
- For any future joint undertakings and industrial programmes in which the EU resolves to engage, the Commission should learn from Galileo.

R. C.: You gave a beautiful presentation of the Galileo report. How many have worked on it ? How do you rate this experience ?

Els Brems : Six of us worked on the audit: two people from the Estonian Cabinet and four people from the TRE Division. Unfortunately our Team Leader left halfway the audit, so I took over in January 2008.

It was a very challenging task and I am happy that I have been able to do this audit. I learned a lot about this very interesting programme, but also about team management and how Audit Group 2 functions.

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1 International Organization of Supreme Audit Institutions.

2 PRojects IN Controlled Environments (PRINCE2) is a project management method first developed by the UK government in 1989.

3 SMART criteria are a way of evaluating the objectives or goals for an individual project. SMART stands for Specific, Measurable, Achievable, Relevant, Timed.

MANY TASKS OF THE AUDIT AND INSPECTION RESEARCH INSTITUTE OF KOREA (AIRI) ARE CLOSE TO THOSE OF THE CEAD-GROUP IN THE ECA

By Rosmarie Carotti

From left to right : Mr Jinwon Ho, Mr Yong Woo Kim, Mr Eui Tak Jung

On August 24, 2009 the Court received an official visit by Mr Yong Woo Kim, President of the Audit & Inspection Research Institute (AIRI) of the Board of Audit & Inspection of Korea (BAI). He was accompanied by Mr Eui Tak Jung, Director of the BAI and assisted by Mr Jinwon Ho, Senior Researcher.

Mr John Sweeney, Head of unit of CEAD-Audit Methodology and Support made a presentation to the delegation on the objectives, roles and functions of the CEAD Group and in particular the work of the Methodology and Support Unit. CEAD coordinates the production of the Court's Annual Report and Special Reports; is in charge of the communication mandate; advises on the Court's reports and opinions; coordinates the Court's work programming and performance measurement systems; oversees the Court's working methods, and is responsible for the development of its financial and performance audit manuals and guidelines.

He explained that the Court's priorities, (including those of CEAD) were set out in concrete terms in the current Audit Strategy 2009-2012, and detailed further in terms of resources and timing in each year's Annual Work Programme (AWP). One of CEAD's roles is to coordinate the drafting of these documents as well as the bi-annual Implementation Reports which assess progress in tasks against plans and budgets.

Mr John Sweeney described the Court's methodological framework from audit policy to audit standards, to manuals and guidelines, and how auditors were required to respect mandatory procedures as contained in the audit manuals and adopted by ECA.

In answer to the question, why there was the need for a Court-specific performance audit manual, when many were available from other SAIs, , Mr Sweeney explained that the Member States' SAIs are independent institutions which have own legal and statutory requirements which underlie the audit procedures contained in their manuals. In accordance with ECA's Audit Policy, its audit procedures, as prescribed in the manuals, take cognisance firstly, of the requirements of the Treaty and Financial regulation, but also of IFAC and INTOSAI auditing standards, in accordance with which the Court performs its work..He explained however that the Court and the SAIs were actively collaborating in a Working Group to reach a common understanding on the application of audit standards in financial, compliance, and performance audit of EU funds.

President Yong Woo Kim reported that many tasks of his organisation (the AIRI) were close to those of the CEAD-Group. Among the issues of interest to him for discussion were the ECA's quality control system; how ECA's auditors receive technical assistance from the CEAD-Group; whether CEAD staff actively participated in audits, and how the achievements and impact of the work of the CEAD-Group were measured. Other questions ranged from issues relating to human resources, information systems, training, to data accessibility from within and outside the Court.

Mr Sweeney outlined with examples how the Audit Methodology and Support Unit of CEAD provides support, guidance and advice from the audit proposals to the implementation of the audit. The Quality Control Unit of CEAD reviews the draft audit reports, presents written assessments and advice for improvements.

There is one major difference between AIRI and CEAD which was identified, that while AIRI has a specific mandate for carrying out formal research, CEAD does not conduct separate audit-related research work. It does however, carry out its own research on a project basis when developing and proposing new methodologies and procedures. Furthermore it recently commissioned research by consultants into the effectiveness of the automated audit documentation management system (ASSYST), while CEAD also actively participated in Peer review conducted last year.

Following the meeting, in talking to the Journal, President Yong Woo Kim had words of high esteem for the ECA's audit system, a system developed following years of studying different national systems, and for its ability to work with as many as 27 Member States. In terms of communication, President Yong Woo Kim found it intriguing to have to work in 23 official languages. Foreign languages will be a new challenge for Korea, too, he added, as from this year on Korea is Member of ASOSAI, the Asian Organization of Supreme Audit Institutions.

RECOGNIZING THE VALUE OF BEING A TRAINEE AT THE EUROPEAN COURT OF AUDITORS

By Stojan Nikolovski, trainee from FYROM

Appreciating the efforts of the European Court of Auditors for a better preparation of the auditing structures in the countries applying for the European Union accession, including FYROM, made me eager and it was my great pleasure to participate in the in-service training organised by ECA. Being a trainee at the Court of Auditors is a possibility for everyone to improve his/her audit skills, to obtain broader experience in auditing, accountancy, EC Financial Regulation and implementing rules, economics etc.

During these five months that I have been at the Court, I had the opportunity to get familiar with the work of the Court as a European institution and the work of my division Cooperation with Developing Countries. Being new at ECA, I had the opportunity to enjoy open and friendly relationship with the Head of unit and colleagues from DVC division. The pleasant morning atmosphere during our coffee break, accompanied with cheerful laughter and chatter was my morning blessing. On certain occasions, meetings, presentations and celebrations I had the opportunity to meet some of the Members, their cabinets, directors, Heads of unit and colleagues from different audit groups. I extend my thanks to all of you for your sincere support.

I had an excellent mentor who was my guide during my internship. Reading the publications issued by the Court of Auditors, its mission and work is one thing, but working for this Institution was much more meaningful to me. My mentor was quite open to me and answered all my questions related to the audit work, for what I really thank him. Step by step, I got familiar with all my responsibilities and duties here at the Court. As an auditor I started performing audit testing in accordance with the audit programme and under supervision of my mentor. At the end, an audit had to be carried out on-the-spot, so I had the opportunity to join the team which was going on a mission to Belgrade, Serbia. For the first time, together with the Head of unit and my mentor, we were representing the Court of Auditors as a European institution in Serbia, which was another experience for me.

These are reasons why I want to use this opportunity to say that this internship programme was a good learning experience for me and hopefully for the future trainees coming from FYROM. Recognizing the value of it, personally, I am willing to implement the acquired experience in the daily operations of the State Audit Office of FYROM in accordance with the European practice and the International Standards.

At the end, will there be any feed-back to the Court of Auditors, as well, from these internship programmes? In general, thanks to the cooperation between the two institutions in view of the establishment of channels for professional improvement of SAO, good progress will be made in performing financial audits, new audit techniques will be implemented and the results will be positive. Could SAO be of service to ECA and EU in future? Yes.

All that remains is for me to thank you all for the fruitful cooperation and for helping me to become a better auditor. It made me feel glad to be working for the European Court of Auditors. It confirmed me that I had made the right decision to join the internship programme organised by your institution. I wish you all the very best for the future development of your careers and above all to find happiness and fulfilment in your daily lives.

ACCA CPD SEMINAR ENTITLED THE IASB'S RESPONSE TO THE BANKING CRISIS: FAIR VALUE AND REVISION TO THE STANDARDS FOR FINANCIAL INSTRUMENTS - 17 SEPTEMBER 2009 IN THE HILTON, LUXEMBOURG

By Rosmarie Carotti

The discussion event looked at the revision made to the accounting for financial instruments (IAS39) and their disclosure (IFRS7) by the IASB (International Accounting Standards Board). Mr Richard Martin, Head of Financial Reporting at ACCA, made a presentation on these issues followed by a question and answer session.

ACCA stands for "Association of Chartered Certified Accountants" and is a global body body for professional accountants with 131,500 members and 362,000 students in 170 countries.

Quite a number of auditors in the Court are members of ACCA; in fact, the European Court of Auditors pays part of the membership fee (60%) for full members.

The G20 leaders reccommended that the IASB take action by the end of 2009 to improve and simplify the accounting requirements for financial instruments. The Board prepared an exposure draft which proposes requirements for the classification and measurement of financial assets and financial liabilities.
The Board decided to address those aspects first because they form the foundation of a standard on reporting financial instruments. Moreover, many of the concerns that have been expressed during the financial crisis arise from the classification and measurement requirements of IAS39.

The new standard should provide for valuation adjustments to avoid misstatement of both initial and subsequent profit or loss recognition when there is significant valuation uncertainty. Requirements for disclosing information about financial instruments are in IFRS7 *Financial Instruments: Disclosures.*

The IASB's tentative project plan for the replacement of IAS 39 consists of three main phases:
° Phase 1: Classification and measurement
° Phase 2: Impairment methodology
° Phase 3: Hedge Accounting
The IASB aims to have replaced all of the requirements of IAS 39 during 2010.

Richard Martin pointed up that the financial crisis has been for all accountants a double-edged sword. There has been a lot of interest over the last year in accounting, and issues like fair value, have been debated in a much wider circle than is normally the case. The down side is, that there has obviously been a lot of attention to some shortcomings and failures of accounting.

Richard Martin talked about the newly proposed classification of financial instruments, the new definition of fair value, about impairments and provisions for financial instruments and changes in disclosures, derecognition and consolidation.

ACCA has detailed to IASB how to do these measurements, in particular fair value, and has had some response. ACCA also has put forward some questions on impairments in financial instruments, and the extent to which they need to be written down. There is more in the pipeline, such as disclosures and revisions to consolidation and derecognition.

(For more information about ACCA, contact in the ECA **radoslav.sinkovic@eca.europa.eu tel. 47704).**

Interview with Mr Richard Martin, Head of Financial Reporting at ACCA

R. C.: Does ACCA also make proposals to IFAC on public sector standards?

Richard Martin: We do make comments in terms of the international public sector accounting standards which are adopted by the International Federation of Accountants. Most of the public accounting in the ECA is done according or influenced by the international public sector accounting standards.

R. C.: Can you please explain and describe the procedures you follow when you submit a proposal always in the public accounting sector. How long will it take?

Richard Martin: We have a public sector technical committee and they are always interested in the views of members of ACCA particularly and they discuss the exposure drafts of the public sector accounting standards.

R. C.: Could you give the ECA and my colleagues advice on how we could actively contribute?

Richard Martin: In practical terms, with the public sector accounting standards there is always a good long comment period. They tend to have six months at least. That helps for a start. We would be very happy to receive views and perhaps supply our briefing paper to the colleagues in the Court of Auditors. Their perspective and reactions to those issues would be very helpful.

R. C.: Quite a number of members of ACCA work in the Court. Could they, individually and on a personal level, submit their suggestions or would their proposals first need to be authorised by their superiors and the Court?

Richard Martin: We are very interested in the views of all our members. But I know that discussions among colleagues can be very helpful to understand the implications of an issue. A clearer picture might emerge. My suggestion would therefore be to discuss the subject first with the colleagues who are working for the European Court.

R. C.: To finish, can you just list some very hot issues you are working at in this moment?

Richard Martin: My field, and that is the subject of the talk today, is the financial instruments. It has obviously particularly been driven by the accounting and financial reporting by banks and insurance companies in the banking crisis.

But there are many other projects undertaken by the IASB which will have a fundamental impact on accounting, including accounting in the public sector. We, ACCA, are looking very much at the agenda of IASB. Projects which we think are going to be "hot topics" are lease accounting, revenue recognition and there are important issues in the commercial, industrial sectors, and also in the public sector more generally.

VISITE À LUXEMBOURG ET BRUXELLES DE LA XIIÈME PROMOTION DES CONTRÔLEURS ET AUDITEURS DE L'ETAT ESPAGNOL

By Alexandra Ramunni, Assistante – Cabinet de M. Juan Ramallo

Le 08 juillet, 22 élèves de la XIIème promotion des contrôleurs et auditeurs de l'Etat espagnol ont été reçus par le cabinet espagnol pour une présentation sur l'organisation et le fonctionnement de notre Institution donnée par M. Juan Ignacio Gonzalez Bastero, Chef de cabinet de M. Noack et M. Ignacio Calleja, auditeur.

Cette visite, sollicitée par la Représentation Permanente de l'Espagne devant l'Union (REPER) et à la demande du gouvernement espagnol, s'inscrit dans le cadre du voyage de fin d'études organisé dans le but de connaître « in situ » le fonctionnement des Institutions Européennes.

La Cour des comptes était la première étape de ce voyage de 3 jours et la seule Institution visitée à Luxembourg ; le reste de la visite s'est poursuivi à Bruxelles pour deux jours de conférences sur le fonctionnement de l'UE et de ses organes de contrôle.

Chaque année la nouvelle promotion des contrôleurs et auditeurs de l'Etat espagnol, passe par notre Institution pour parachever sa formation, et l'intérêt manifesté par chaque promotion est toujours aussi animé. Notre cabinet, avec l'assistance d'autres collègues de la Cour, est toujours heureux de pouvoir les recevoir.

BUSINESS CONTINUITY PLANNING AT THE EUROPEAN COURT OF AUDITORS

Interview with the European Court of Auditors Business Continuity Planning Project Manager, Dimitrios VAVATSIS

R. C.: What is Business Continuity Management (BCM) and how does this project potentially affect the staff of the institution?

Dimitrios Vavatsis: Business Continuity Management (BCM) is concerned with ensuring that an organisation is prepared to deal with any major incident that occurs so that it can, as far as possible, minimise the impact of the incident and then recover as quickly as possible.

The Court started work on business continuity planning back in 2006. Using an internationally-recognised methodology, this involved breaking the Institution's activities into individual "business processes" and then, on the basis of these, carrying out risk assessments and business impact analyses. That has allowed us to identify those processes that are critical to the Court's core activity and thus to determine which processes need to be recovered (and in what order) following any major incident. From this, it is then possible to identify the people and the IT applications needed for a rapid recovery. Once all that was done, we were able to define recovery strategies and begin to draw up the plans.

The key aim of all this planning is to ensure that any major incident would not disrupt too much the timetable for the presentation of the Court's annual report. A second priority would be to restart work on the Court's other outputs as soon as possible after the incident.

Some staff of the Court is directly and immediately affected by the continuity plan as they work in high priority business processes and will be amongst the first to be called back to the office after a major incident. Over the coming months and years, these people will be involved in drawing up detailed recovery procedures and in testing these. For other staff, we hope to increase the possibilities for remote access, so they can work from home or at least access to the Court's web mail system so that they can maintain professional contacts whilst waiting to return to the office.

R. C.: Could you mention some of the threats this planning is tailored to confront?

Dimitrios Vavatsis: Incidents such as a fire, a flood or a prolonged cut in the electricity supply could seriously affect the day-to-day running of the Court and lead to all or part of the business continuity plan being activated. We experienced a problem in the K2 building in 2004 when a frozen water pipe burst, causing serious flooding. Fortunately, this was fixed within 24 hours, so disruption was minimized. To give another example, we saw recently how vulnerable the Kirchberg plateau is to disruption caused by protestors such as during demonstrations in Kirchberg last May on the agricultural reform and earlier in 2006 during the Luxembourg presidency.

The fire that closed down the Berlaymont building in Brussels for a week in June caused the Commission to activate its business continuity plan. Key services were relocated at short notice to other buildings and business continued more-or-less as normal.

R. C.: So, what would happen if there were to be a major incident? What would business continuity look like "in action"?

Dimitrios Vavatsis: There are three essential elements to managing any crisis. These are well-defined responsibilities, rapid and appropriate decision-making on the basis of the best available information and clear communications. To this end, the Court will decide at one of its meetings in September upon the composition of a small, high-level crisis management team (CMT). This team will decide whether the business continuity plan should be activated, monitor its implementation and ensure that communications are clear.

The basic plan is that key staff involved in the highest priority business processes would be accommodated in offices not affected by the crisis and work towards getting those processes up and running again as quickly as possible. This would mean that non-essential staff in the affected buildings would be sent home, along with those whose offices were needed in the other buildings, until the "lost" building was recovered or alternative accommodation set up. The plan works on the basis of splitting the Court's buildings into two zones of K1/K2/K7 and K8/K9 and assuming that, in the worst-case scenario, if one of the buildings in any zone is unavailable we assume that all the others in the zone are also unavailable. Clearly, if the incident affected the whole of Kirchberg, the plan does not work but our risk assessment suggests that this is relatively unlikely. On the other hand, our impact analysis told us that renting a spare building remote from Kirchberg is not economically justifiable.

As far as I am concerned, I have been assigned BCP project manager and my responsibility is to establish an action plan for each one of the anticipated threat scenarios, carry out controls of these plans, conduct exercises and ensure necessary updates.

R. C.: Since information technology (IT) systems are a principal working tool for the Court's activities, how is the Court planning to deal with a possible disruption of the current IT functions?

Dimitrios Vavatsis: The Court has an IT disaster recovery centre housed in a specialised building remote from current installations. In the case of a problem affecting these installations, this centre can be activated quickly so that mission-critical IT applications can be restored. The business continuity project fed into the setting up of the disaster recovery centre by identifying the priorities for recovering IT applications.

R. C.: Is the Court running this project all alone or is there some kind of cooperation between European institutions?

Dimitrios Vavatsis: Individual BCM projects are run by all EU institutions, but there is also cooperation between the institutions. For example, we have had joint discussions with the Luxembourg authorities and the other EU institutions based in Luxembourg and are looking into the possibility of setting up a joint IT disaster recovery centre which we would share with the Luxembourg authorities.These meetings take place in Luxembourg, 3 to 4 times per year.

There are other initiatives being taken that may help with business continuity in the long term. For example, the classrooms in the K3 training centre will be fitted with extra electric and IT cabling so that they could be used by another EU institution as temporary offices following an incident.

Furthermore, I would like to state the importance of an existing interinstitutional EU alert network established between the security departments of the EU institutions in which NATO security department in Belgium participates as well since 2004. This network ensures the automatic warning of all participants as soon as a major security incident takes place in one EU institution. The Court has been alerted a number of times by members of this network on security incidents and has taken appropriate and proportionate measures.

R. C.: Are there any previsions in this planning concerning an epidemic due to a further propagation of virus H1N1 worldwide?

Dimitrios Vavatsis: It is clear that any 'flu pandemic will affect Luxembourg as much as any other country. The Court is monitoring the evolution of this situation. We have already given some guidance to staff and taken measures that you will have seen around the Court's buildings. We all need to take care to avoid spreading the virus through basic hygiene measures such as regular hand washing, using tissues to catch coughs and sneezes and disposig of these carefully.

From the interinstitutional point of view, we are careful to ensure that the measures we take and the guidance we give is consistent with what is being done in the other institutions. It is very important when dealing with such sensitive matters to avoid any confusion.

The Luxembourg government issued its "Flu pandemic" plan on 21 July 2006. In addition, the Interinstitutional Medical Board has recently updated its advice to the institutions. These two documents form the basis for the Court's specific plan for an influenza pandemic. In addition, the Court is in contact with the other institutions to ensure that a harmonised approach is taken. In case of a pandemic affecting Luxembourg, the Court will monitor the guidance given by the host government and follow the advice of its medical advisor. The Court already in stock the necessary means to apply this guidance.

DÉJA VU or EUROPE from 1971 to 1972

By Libero Carotti, an official from the early days

January 1971. The European daily newspapers, a cold mirror of reality, described how men, women and children in the decaying slums of the big cities still dreamed of a better future; the scourge of the unfair distribution of the world's wealth continued to be felt in new and equally depressing ways.

Was this the common destiny of the peoples of Europe?

Just yesterday, the television of a Member State of the Community broadcast a report on Italian workers abroad - workers who were given jobs that the locals did not want to do and were only tolerated as long as economic conditions were good.

The last meeting of the Council of Ministers of the Six on economic and monetary union had just come to an end. Its only result was the hope – to use the words of one minister – that a compromise on the compromise would be achieved as soon as possible.

Europe remained fundamentally divided. Worse still, as a German journalist summed up the continent's political situation at the beginning of the year, the momentum of the European idea was fading away. Nobody believed in the political soul of the Common Market any more. The moment for Western federalism had been missed.

The promises therefore remained just promises and, to quote Riccardo Bacchelli, one new promise was handed out after another.

"L'Europe n'aura pa eu", as P. Valéry so succintly put it, "la politique de sa pensée"?

December 1971. The international monetary crisis had been patched up, the economists told us, but not resolved: Europe still had no global vision.

The brief moment of joy at Great Britain's theoretical decision to join the European Community had faded: a decision described as 'historic … the most revolutionary of its long history' (Camillo Pellizzi) or better still, to use the words of Giovanni Spadolini, "a vote which justifies the efforts of European enthusiasts at a sad grey time for Europe, the victim of a history that too often overtakes it".

"Europe impuissante", observed the leader writer of *Le Monde* who, commenting on the conflict between India and Pakistan stated that: 'nothing better illustrates the eclipse of Europe on the world stage, Great Britain included, than its impotence in the face of a conflict which, largely through Europe's own fault, is tearing up a region which it once ruled.

January 1972. A correspondent in Brussels, the home of the European Communities, wrote: "let us have no illusions; despite all the grand declarations, the European Community is facing a crisis of confidence that is just as serious as in 1968. As things are going, will the upcoming summit conference sound the death knell of the European dream?

A never-ending cycle of hopes and disappointments!

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TRIBUNAL DE CUENTAS EUROPEO
EVROPSKÝ ÚČETNÍ DVŮR
DEN EUROPÆISKE REVISIONSRET
EUROPÄISCHER RECHNUNGSHOF
EUROOPA KONTROLLIKODA
ΕΥΡΩΠΑΪΚΟ ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ
EUROPEAN COURT OF AUDITORS
COUR DES COMPTES EUROPÉENNE
CÚIRT INIÚCHÓIRÍ NA HEORPA
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EIROPAS REVĪZIJAS PALĀTA
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