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Rédacteur en chef / Editor in Chief : Rosmarie Carotti

Tél. / tel.: 00352 4398 - 45506 - e-mail : rosmarie.carotti@eca.europa.eu

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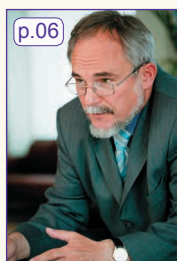
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**DISCOURS DE M. VÍTOR CALDEIRA, PRÉSIDENT
PRÉSENTATION DU PROGRAMME DE TRAVAIL 2010 DE LA COUR DES COMPTES EUROPÉENNE
À LA COMMISSION DU CONTRÔLE BUDGÉTAIRE DU PARLEMENT EUROPÉEN**

Le Président de la Cour des comptes européenne, Monsieur Vitor Caldeira, a présenté le 23 février le programme de travail 2010 à la Commission du contrôle budgétaire (COCOBU) du Parlement européen.



Seule la version prononcée fait foi.

Monsieur le Président,
Mesdames et Messieurs les Membres de la commission du contrôle budgétaire du Parlement européen,
Mesdames et Messieurs,

J'ai l'honneur de vous présenter ce jour le programme de travail de la Cour des comptes européenne pour 2010.

La Cour a établi le présent programme de travail, pleinement consciente de l'environnement d'audit dans lequel il s'inscrit.

L'Union continue à ressentir les effets persistants de la crise économique et financière et est confrontée à une période de défi pour sa gouvernance économique. Les gouvernements des États membres s'efforcent de réduire les dépenses. Partout il s'agit d'accomplir plus avec moins de moyens.

Les institutions de l'UE traversent actuellement une ère de renouveau.

Nous avons désormais un nouveau Parlement, un nouveau traité et une nouvelle Commission. Ces évolutions vont ouvrir des possibilités d'améliorer la gestion financière de l'UE. Parmi les plus importantes, figurent la révision prévue du règlement financier, l'examen du budget et les travaux préparatoires à la mise en place du cadre financier qui entrera en vigueur en 2014, tâches qui toutes seront abordées cette année.

L'année 2010 sera également pour la Cour marquée au sceau du renouveau dans la mesure où nous nous apprêtons, d'une part, à adopter un nouveau règlement intérieur après son approbation par le Conseil et, d'autre part, à accueillir plusieurs nouveaux Membres.

Le **programme de travail 2010 de la Cour** comporte un grand nombre de tâches susceptibles d'aider les principaux acteurs responsables de la gestion et de la supervision des fonds de l'UE à saisir les occasions de changement.

Il a été élaboré conformément aux objectifs de la stratégie de la Cour établis pour 2009-2012, que j'ai présentés à cette même commission l'an dernier et qui sont toujours d'actualité. Ces objectifs stratégiques de la Cour consistent à maximiser l'incidence globale de ses audits et à augmenter l'efficacité en utilisant au mieux les ressources.

Le programme de travail met en exergue les priorités de la Cour en matière d'audit et décrit la teneur des rapports que nous avons l'intention de publier en 2010, ainsi que les nouvelles tâches liées à l'audit financier, à l'audit de conformité et à l'audit de la performance, que la Cour envisage d'entamer en 2010 et qui feront l'objet de rapports au cours des prochaines années.

La Cour revoit régulièrement ses **priorités d'audit** afin d'utiliser le plus efficacement possible ses ressources. Comme vous le découvrirez dans notre programme de travail, la Cour a retenu plusieurs domaines d'intérêt pour la période 2009-2012, de même que des thèmes prioritaires particuliers pour 2010. Les domaines d'intérêt recensés pour la période 2009-2012 sont les suivants:

- la croissance et l'emploi,
- le changement climatique et l'Europe durable,
- l'Europe en tant que partenaire global,
- l'initiative «Mieux légiférer»,
- le développement d'un cadre de contrôle interne intégré,
- la clôture des programmes de dépenses portant sur la période 2000-2006,
- les corrections financières et les mécanismes de recouvrement,
- l'augmentation du nombre d'agences, d'agences exécutives, d'entreprises communes et d'autres organismes de l'UE.

La Cour abordera ces thèmes au cours de cette période sur la base de son catalogue de tâches d'audit, lesquelles fournissent la matière de ses rapports annuels, de ses rapports spéciaux et de ses avis.

Monsieur le Président,

Une part non négligeable des ressources dont dispose la Cour est consacrée à l'établissement de ses **rapports annuels** sur l'exécution du budget de l'UE et sur les Fonds européens de développement. Ces rapports présentent les résultats des travaux d'audit financier réalisés par la Cour, notamment la déclaration d'assurance (la «DAS») relative à la fiabilité des comptes de l'UE ainsi qu'à la légalité et à la régularité des opérations sous-jacentes.

L'année dernière, le rapport annuel de la Cour a mis en relief les progrès accomplis pour ce qui concerne la réduction du niveau global des paiements irréguliers. Il signalait également les domaines restant affectés par un niveau d'irrégularité trop élevé.

Les travaux d'audit relatifs au rapport annuel 2009 sont déjà bien avancés et la planification de l'audit de l'exercice 2010 est en cours. La Cour envisage d'approfondir son examen du caractère pluriannuel des dépenses, en attachant une attention particulière aux recouvrements, aux remboursements et aux corrections.

Le rapport annuel 2009 continuera de s'appuyer sur la structure adoptée pour la première fois dans le cadre du rapport 2007. Cette structure offre une bonne base de comparaison avec et entre les groupes de politiques, ainsi qu'entre les exercices.

Toutefois, la Cour reconnaît qu'il est toujours possible d'améliorer l'efficacité de son approche ainsi que la clarté et la cohérence de son rapport annuel. À cette fin, comme je l'avais annoncé l'année dernière à la même époque, en 2009 la Cour a mis en place un groupe de réflexion composé de ses Membres et assisté de spécialistes externes expérimentés, afin d'examiner comment elle pourrait renforcer son audit financier du budget de l'UE, y compris en redéfinissant le champ d'application des évaluations spécifiques. Le groupe de réflexion escompte terminer ses travaux en 2010.

De surcroît, la Cour envisage de publier 40 autres rapports annuels spécifiques concernant les agences, les agences exécutives, les entreprises communes et d'autres organismes de l'UE. Le nombre croissant de ces organismes laisse entrevoir à la fois des possibilités et des risques en matière de gestion financière, ce qui requerra de la part de la Commission une surveillance appropriée.

Outre ces audits financiers annuels qu'elle est tenue d'effectuer, la Cour dispose de ressources dans son budget qui lui permettent d'accomplir un certain nombre de tâches d'audit de la performance et de conformité susceptibles de faire l'objet de **rapports spéciaux**.

Dans la sélection de ces tâches, la Cour prend en considération divers facteurs tels que les risques, les montants des recettes et dépenses en cause, le temps écoulé depuis le dernier audit du domaine, les évolutions attendues en ce qui concerne les cadres réglementaire ou opérationnel, ainsi que l'intérêt politique et public.

S'agissant du programme de travail 2010, la Cour a arrêté un certain nombre de thèmes prioritaires particuliers, à savoir:

- le caractère pluriannuel d'un grand nombre de dépenses, y compris les corrections forfaitaires et les recouvrements,
- l'innovation et le marché intérieur,
- le capital humain,
- l'énergie durable et la stratégie de la Commission visant à simplifier le cadre réglementaire pour les entreprises et les citoyens.

En tout, la Cour prévoit de publier 20 rapports spéciaux, contre 18 en 2009. En 2010 et à ce jour, la Cour a publié quatre rapports sur les thèmes suivants: les actions de formation professionnelle destinées aux femmes, l'aide de préadhésion octroyée à la Turquie, la mise en œuvre de l'aide de l'UE par l'intermédiaire des Organisations des Nations unies et l'appui du FED à l'intégration économique régionale en Afrique de l'Est et de l'Ouest.

Pour le reste du présent exercice, la Cour envisage de publier 16 autres rapports, y compris ceux relatifs aux grandes priorités établies pour 2010, en l'occurrence la procédure d'apurement des comptes, les recouvrements dans le cadre de la politique agricole commune, les infrastructures de recherche, l'action de mobilité du programme Leonardo da Vinci et le système d'analyse d'impact de la Commission, composante majeure de sa politique visant à «mieux légiférer».

Dans le cadre de son programme de travail pour 2010, la Cour entend également entamer des travaux portant sur plusieurs tâches susceptibles de faire l'objet d'un rapport en 2011, notamment des audits sur des thèmes aussi variés que la gestion du capital humain à la Commission et les mesures visant à réduire la surcapacité de la flotte de pêche.

Un objectif clé de la stratégie de la Cour pour la période 2009-2012 consiste à accroître le nombre de rapports spéciaux et à en améliorer la production en temps opportun ainsi que la qualité globale. Le nombre de rapports enregistré déjà une hausse (de 12 rapports en 2008 à 18 en 2009). Cependant, la Cour concède qu'il est encore possible d'en améliorer la production en temps opportun. L'un des changements majeurs apportés au nouveau règlement intérieur de la Cour est la création de chambres, qui doit contribuer à rationaliser les procédures de décision de la Cour en matière de rapports spéciaux. De surcroît, et en réponse aux recommandations formulées lors de l'examen international par les pairs dont elle a fait l'objet, la Cour entend améliorer encore le système de gestion de la qualité de l'audit et anticiper ainsi l'entrée en vigueur de nouvelles normes internationales.

Outre la production de rapports, la Cour rend également, à la demande d'autres institutions ou de sa propre initiative, des **avis** fondés sur son expérience en matière d'audit, concernant l'incidence financière de propositions législatives; elle contribue ainsi au dialogue interinstitutionnel ou au débat public sur des questions de gestion financière.

À la suggestion de la présente commission, en 2009 la Cour a réalisé un examen de ses rapports annuels et spéciaux afin de mettre en exergue, à l'intention de la nouvelle Commission européenne, ce qu'elle considère comme constituant les principaux risques et défis pour l'amélioration de la gestion financière du budget de l'Union européenne. Cette analyse a été publiée entant qu'avis n° 1/2010 de la Cour. Mon honorable collègue, M. Bonnici, vous en livrera la substance ce jour.

Je suis heureux de constater que le Président Barroso, dans sa récente allocution devant ce Parlement, a relayé certains des thèmes essentiels abordés dans l'avis, en soulignant notamment que la Commission «devrait se concentrer sur la qualité des dépenses, leur valeur ajoutée européenne et leur efficacité» à la fois pour l'examen du budget et pour l'élaboration de nouvelles perspectives financières.

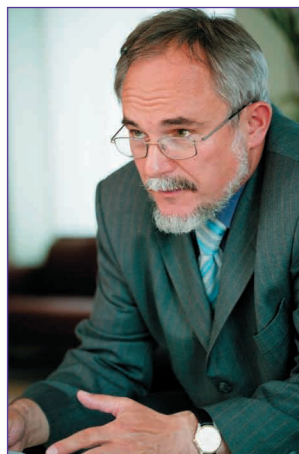
Au cours de 2010, la Cour prévoit aussi de rendre un avis sur le règlement financier révisé.

Monsieur le Président, Mesdames et Messieurs les Membres de la commission,

Alors que le volume des fonds publics se réduit, le souci d'améliorer la qualité des dépenses de l'UE se fait toujours plus pressant. Le temps du renouveau est là pour l'Union européenne et pour nos institutions respectives. Le traité de Lisbonne a renforcé le rôle du Parlement en matière de surveillance du budget et a réaffirmé la mission et le mandat confiés à la Cour en tant qu'institution indépendante chargée du contrôle externe de l'UE. En conséquence, la Cour se réjouit à la perspective de poursuivre sa collaboration avec votre commission, dans un esprit de respect mutuel, et de contribuer ainsi à faire en sorte que l'Union européenne saisisse l'occasion de réformer et d'améliorer sa gestion financière.

Je vous remercie de votre aimable attention.

Interview with Mr Jacek Uczkiewicz, leaving Member of the Court from Poland



Mr Jacek Uczkiewicz

R. C.: Sir, do you remember when we met the first time? It was in 1998 and at this time you were not yet Member of the Court of Auditors. Back then, you visited the Court in your function as vice president of the Polish Chamber of Control. You might remember the title of the interview you gave me about your country: Poland the young tiger. Six years later, in 2004, you became Member of the Court. Tell me now a little about this tiger, about Poland today. What has changed, how is this tiger doing?

Mr Jacek Uczkiewicz: The tiger is doing very well, especially against the background of the other EU Member States. He may not be that young anymore, however he is more experienced now. Against a background of the other EU Member States he is doing very well in terms of economy. We note constant growth of GDP, for instance in the IV quarter of 2009, Poland has reached 3,1% growth in comparison with the fall of 2,1% of GDP for the whole Union. Poland is one of the biggest recipients of EU funds. 74% of the Polish population perceive benefits from Poland's membership in the EU and 60% is satisfied with the EU democracy.

R. C.: What changes did you bring to the Court?

Mr Jacek Uczkiewicz: There were several attempts of mine. Unfortunately, one of the most important changes I wanted to bring about during the six years of my mandate was the least successful one. Only recently has the Court started discussing openly the issue I raised already in September 2004, namely the contradictory procedure. Because, and I insist it must be known, the discussion was stopped even in the bulletin of the Court. I was not even pushing for solutions but merely proposing the discussion about the solutions already applied by other SAs. To my mind, we have lost at least five years.

We are now discussing the *Quality Management Framework*, and the question of the contradictory procedure has become an open subject of discussion amongst the Members. That's why I say that we have lost five years. Even if my first experience with the Court was not a positive one, the past six years were full of other satisfactions.

R. C.: Has this issue, the contradictory procedure, also something to do with the new Treaty?

Mr Jacek Uczkiewicz: Not directly. It has mainly to do with the new structure of the Court, with Chambers and their competence in carrying out the contradictory procedure with the auditee, the Commission. I trust the Court will solve this problem efficiently.

Chambers may simplify and accelerate procedures. From my point of view, Chambers are a step into the right direction, decentralising the Court's power.

But this decentralisation should be balanced by strengthening the position of the individual Member. What does Court of Auditors mean? This question is not as trivial as it may seem. According to the Treaty, the Court is composed of 27 Members. However, this is not a common understanding. Normally, it is said to be the whole institution of which the Members are only one part.

In my understanding, the Court means 27 Members and they are responsible for the institution, for the management, the audit quality and so on. The institution assists the Members in fulfilling their duties. So this is why, when talking about decentralisation of the competences of the Court, I argued that this should be balanced out by strengthening the position of the Members of the Court.

As an example, under the present system, a Member can only ask the Court to review the classification of a document from A to B if he has the support of five other Members. This is the so-called breaking mechanism. Why should a Member, whose way to the Court was long and who was selected according to complex procedures, ask five other Members to confirm that the problem he is raising is pertinent?

Even more, this procedure is not working because it is not used. What does it mean in practice to collect the support of five colleagues? It means that the Member is obliged to seek allies amongst his colleagues outside his Audit group. In other words: The internal procedures of the Court force the Member to create a coalition against his own colleagues in the Group. Let me raise a second question: Who from other Groups would be willing to support, to sign a motion against colleagues? I am therefore of the opinion that it is okay to have Chambers but that the Member should have the right to submit to the Court a request to discuss a particular case raised in the Chamber. Asking the Court for its opinion concerning particular cases which present a problem for the Chamber is a revolutionary idea, because at the moment and according to the new implementing rules, the Court will still discuss the whole documents.

In my opinion the Court should discuss and decide upon cases before the Group finalises a document. I do not find any rational argument against my point of view. The only one raised so far was that it might create a situation in which one single Member can block the whole procedure. The path I proposed was eliminating such a possibility, but it was not approved. The only change which was decided upon so far was to reduce the number of the supporting Members from five to four.

R. C.: How is the ECA perceived in Poland and is there interest for the work of the ECA?

Mr Jacek Uczkiewicz: In both Chambers of Parliament and in the Government the ECA is perceived very, very well. We also had many contacts with the Supreme Chamber of Control of Poland. I regularly presented annual reports in all these institutions. We held training workshops together; and recently Jacek Kolasinski, my Head of Cabinet, and three other auditors of the ECA, Małgorzata Grochalska, Tomasz Plebanowicz and Rafał Czarnecki,

carried out two-day training for 60 Polish auditors who will cooperate with the ECA. They will liaise with the ECA and assist the ECA during audits in Poland. This was the second training of that kind and it has been assessed in a very positive way in anonymous surveys. However, I think what is indeed needed is better information about the ECA's activities to the public in Poland. It will be an issue for the Court: How to be more visible, but not only for the Polish society.

R. C.: What do you think about joint audits and cooperation with the national SAIs?

Mr Jacek Uczkiewicz: One of the greatest challenges for the Court is, in my opinion, the cooperation with the national SAIs. The quality of the external audit of the EU budget is dependant on this cooperation. I think of joint audits, parallel audits but not only. During our last training workshop in Poland, Polish auditors asked me if the Court could issue methodological recommendations concerning particular areas of auditing EU money. Auditors are preparing an APM for the audit of the Polish contribution to the EU budget. We, as European Court of Auditors, are not empowered to audit this aspect – but the national SAIs are.

They would like us to give them some methodological advice, a kind of not compulsory guidance on how to conduct this audit. I think the Court should be more active in this respect and spread also in this way its point of view. In the ECA, there is a Working Group on Common Audit Standards led by Mr Joseph Bonnici. I wish this Group and the Court all the best but probably it will be very difficult to agree on each particular issue.

The Court and national SAIs are independent institutions. It is up to them to decide upon mutual cooperation and to involve the national SAIs in the whole system of external audit of the EU.

R. C.: Are there achievements you are particularly proud of?

Mr Jacek Uczkiewicz: For me those six years were a long sequence of professional and personal satisfactions. Concerning the special reports and the DAS audits, in Ggroup III I was responsible for two years for the DAS – General Budget in the area of external actions and two years for the DAS – European Development Fund. We carried out excellent audits, for instance in Russia and later in Moldova, Ukraine, Belarus. The first one was especially interesting because it was a kind of parallel audit with the Russian Chamber of Control, when the Court's partner implemented our methodological approach. Current audit is still ongoing but at a final stage in Southern Caucasus: Georgia, Armenia, and Azerbaijan. We raised very important questions like the one on the practice of the direct budget support used by the Commission, through which around 50% of the money is channelled to non-EU countries.

One of the reasons for my great satisfaction was a direct and very close cooperation with the audit teams, whose professionalism I assess very highly. I had very good business relations with Stephan Arens, Anthony Balbi, Kurt Bungartz, Peter Eklund, Philippe Froidure, Gerald Locatelli, Lilian Mueller, Ossi Louko, Raija Peltonen, Harm Rozema, Tim Upton, Werner Vlasselaer and many, many others.

There are also other reasons to be satisfied. On my initiative and under my direction the first ECA's IT Strategy was drafted and later adopted by the Court. I hope I have also changed the understanding of the importance, potential and effectiveness of IT audit tools amongst the Members of the Court.

Another satisfaction is that one part of the present Court's mission statement, which says that we are the guardian of the financial interests of the citizens of the Union, was proposed by me.

I am also pleased about the recent change of the Court in its approach concerning the follow-up activity, initiated by Mr Olavi Ala-Nissilä and myself. Up to now it was limited to follow up audits. Now the Court has decided to switch to a follow-up process which allows different techniques like questionnaires, conferences, databases etc. to be used, too. The Court has approved this change.

I'm also very satisfied that I took part in many different activities aimed at a changing the Court being perceived as the ivory tower by its stakeholders.



I have to also mention my non-audit activities. I had the opportunity to present Poland as a country, with its culture, history and achievements to a very special international society like the one of the European Court of Auditors, by organising a Polish Day every year.

Finally, none of my activities would have been possible without strong support from the Polish cabinet. It is to my great satisfaction that I had an opportunity to cooperate with such a professional, creative and integrated team.

R. C.: A very last question. When you will leave, what will you do?

Mr Jacek Uczkiewicz: Maybe I will write poems... Seriously, I have no concrete plans yet. I was asked to give lectures at university, and I also offered my cooperation to the Polish Chamber of Control. But nothing has been decided until now.

But when talking about the future, let me use this opportunity to propose the creation of something like a club of former Members of the Court. I think that they carry a great professional potential as experts. The Court could consult the club on the Court's strategies and future developments. Furthermore, I think that the Court of Auditors of the European Union should have its "ambassadors" in the Member States and that the former Members are the best ones prepared for that.

As a final farewell, I'd like to wish to the Court and to its staff a successful realisation of the Court's mission. My personal recommendation for my successor is to be as close to the audit teams and audit procedures as possible.

Interview with Mr Gejza Halász, leaving Member of the Court from Hungary



Mr Gejza Halász

R. C.: Mr Halász, your 6 year mandate comes to an end on May 6, 2010. With which expectations did you join the Court and what are your greatest achievements?

Mr Gejza Halász: I did not have too high expectations when I came; I was aware of the fact that the ECA is a collegial body and for the Members the scope of individual actions is smaller than elsewhere despite its staff of about 900 people. Coming from the Hungarian State Audit Office, I soon learnt that the ECA has very peculiar features compared to the other Supreme Audit Institutions (SAIs).

R. C.: Of course, the ECA audits 27 Member States, but apart from that, what is so different? Do you mean that politics play a part?

Mr Gejza Halász: It is very hard to explain. Politics are certainly present in a stronger way at national level. Here, in the European context, I observed less potential influence.

In my opinion, at European level the auditee, the Commission, is given greater rights to respond to the Court's remarks in the contradictory procedure. Concerning Parliament, it should rely on the quality work of the Audit Institution. It is very interesting that at European level the representatives of the ECA often have to defend their conclusions and findings when they are invited before the different committees of the European Parliament, mostly the COCOBU, to present their annual and special reports.

This situation makes the representatives of the Commission stronger and makes them believe that we are equals in the auditing field. This is wrong. We carry out the audit in a proper, correct and robust way, basing ourselves on samples. Of course, we can make mistakes but our work can stand any trial.

R. C.: Do you think that now, with the new Treaty which gives more powers to Parliament, this attitude might get even stronger?

Mr Gejza Halász: I do not think that there will be a change as far as the ECA is concerned. Parliament has become stronger in respect of the Commission. And the Council received some extra powers, too.

R. C.: How do you rate our relationship with the Council?

Mr Gejza Halász: Let me answer indirectly. A few years ago, in the context of EUROSA and INTOSAI, I was asked to answer some questions concerning the independence of the SAIs. We can talk about professional independence but also about financial and budgetary independence. Concerning the latter, I found that we are not at all independent.

In my opinion, the SAI should have all the financial means it needs to execute its tasks. This is also stated in the Lima declaration which is the basic Charter of the SAIs.

At European level, the annual budget of the SAI is very much dependent on the two European budgetary authorities, Parliament and Council, which have to agree on every small modification.

R. C. What solution can you propose?

Mr Gejza Halász: There is no real solution but there are some good examples in the world, let me name the German, the Canadian, or even the Hungarian model.

I have to say that total independence does not exist. What is important, however, is the attitude of the SAI, which should be modest and take into account the normal budgetary constraints in the national or European context.

Many times, Council and Parliament are not very interested in more audits because they mean more money to recover. SAIs should have a clear vision, a good strategy, be transparent in respect of their tasks and needs of human and financial resources. Normally, the politicians in Member States, who are deemed to judge these needs in the different committees and sub-committees of the respective parliaments, should overview the extra needs, give their consent and forward to the Budgetary Committee of Parliament and to the Ministry of Finance, which at European level is the Secretariat of the Council, if I want to make a comparison. This is done in some countries and this needs to be achieved in terms of financial independence at European level in my humble opinion.

Apart from the independence issue I do not consider a very good solution that the Council (practically the Secretariat) plays the role of a ministry of finance in budgetary matters for the European institutions. Last year, for example, on the initiative of the Presidency of the European Union, it was agreed that the European officials should not get a rise in salaries because of the financial crisis in some of the Member States where the salaries of the public officials had been cut. This decision was against the applicable EU rules as the Commission pointed out. The issue lies now before the Court of Justice.

R. C.: I do not understand in what respect this concerns the independence of the ECA.

Mr Gejza Halász: I talk about financial independence, when we have to ask for more money, for example for IT or additional audits. Today we are faced with many different budgetary constraints without discussing the

merits of a question. At the end of the year, when the President of the ECA submits the annual report or talks about the implementation of the work programme, he will be questioned by some Members of Parliament. But what can he say in a situation that fits to my point? That there were not enough funds available if he wants to say so. The Members of Parliament and also the persons responsible for budgetary issues in the Council are often not aware of these difficulties or, they decide without having appropriate background information.

R. C.: What initiative should we take?

Mr Gejza Halász: I do not have a ready recipe. It is a very peculiar feature of the European context. At national level it seems relatively simple: there is a Parliament, the legislative power, there is a Government, the executive power, there is a SAI, which normally is to some extent subordinated to the Parliament even if in most cases the SAI is regarded as independent. I do not speak about jurisdictional powers but about the level of the so-called subordination to Parliament imposed by constitutional laws.

In the national States this interdependence is relatively easy to weigh, not so at European level because there is not only Parliament but also the Council. With the Treaty of Lisbon, the Council means a kind of co-decision of the Heads of States and ministers. It means also a Secretariat, a big Office, where the different tasks are assigned to the organisational units. The budgets are thus governed by the Member States through their Prime Ministers, Ministers of Finance, other Ministers and by a large Secretariat of the European Council as well as by the Parliament, which from being a mere consultative body is developing real powers. The other institutions lie between these two.

R. C.: Was it not a mistake of the Court not to speak up when the new Treaty was formulated?

Mr Gejza Halász: When the new Treaty was formulated this was not an issue. The question was whether we could preserve our status as an institution. And we managed to preserve what had been achieved in the Maastricht Treaty.

R. C.: Let's come back to your person. What were your greatest achievements? You have not answered this question.

Mr Gejza Halász: I have to confess that this question is not really relevant to me because, when a new Member joins the Court, he or she does not know, cannot know, what his or her tasks will be. It is always a question of internal division of labour between the Members, esteem of the colleagues, a little bit of luck what tasks one will be assigned and if they will suit one's capabilities, professional background and personal experience.

I have to admit that I did not get what I wanted, however, I was not disappointed at all. When I arrived at the Court, we were nine new Members at that time and most of us wanted to join Group II or III. The then President Fabra Vallés convinced me to join Group I, together with my former colleagues Mr Bernicot

and Mrs von Wedel. Today I think that this was not a bad option because the responsibility was enormous. Group I "Preservation and Management of Natural Resources" audits almost half of the expenditure of the EU budget. On the other hand, having taken part in the accession process of Hungary, I felt more at home in the field of Cohesion, which at that time was called Structural Funds.

Today, I am the outgoing Dean of Audit Group 1. I am also the outgoing Chairman of the Internal Audit Committee. I gave myself fully to my duties but my contribution has to be seen as part of a team-work.

What I am somewhat proud of is that it was my initiative to introduce an annual activity report for the ECA. I suggested it in a Court meeting and Mr Hubert Weber, the President at that time, referred the point to the next Seminar of the Members who accepted the idea unanimously. I can also stress that my initiative to create a separate sample for the rural development is underway.

R. C.: Where do you still see scope for improvements for the Court?

Mr Gejza Halász: Everything starts at the level of the Government, the Prime Minister at home. If you read carefully the Treaty, a Member is supposed to come mainly from a national Audit Institution. In reality the backgrounds are quite different; the 27 Members are former politicians, former high-rank judges, auditors. However, this mixed composition can be sometimes an advantage rather than a disadvantage.

The principle is one Member of the Court per Member State. Twice an effort was made to review the organisation of the Court concerning the Members, their role and responsibilities: the first time with the Maastricht Treaty and then before the latest accessions, when Hungary also joined. All the 10 governments were then very sharply against the idea of any change because every country should be given the same rights. I could also mention an interlude that happened before the Treaty of Lisbon was signed, however, I do not want to go into detail.

The point is that, once nominated, the Members should act in total independence from their national governments. They are not allowed to seek or accept advice. But if it is so, why maintain this system? The only possible explanation is that Member States should feel committed. In other words, the constant change of Members does not allow to become complaisant; everyone wants to prove something.

R. C.: Please describe how your work at the Court was followed by your national authorities.

Mr Gejza Halász: The Hungarian State Audit Office, professional circles and associations of internal audit services certainly showed interest in our work. On my initiative, the Hungarian Parliament invited me on three occasions to give presentations on our annual report to the Committee for European affairs and to a later sub-committee to the Budgetary Committee. However, I was not given this chance for the annual reports 2007 and 2008. Sorry to say, I would have wished there to have been a greater interest in the work of the ECA. Instead of the Parliament I delivered presentations in professional conferences.

MRS KERSTI KALJULAI, ESTONIA
MR JAN KINŠT, CZECH REPUBLIC
MR IGORDS LUDBORŽS, LATVIA

The mandate of nine Members of the European Court of Auditors expires on 6 May 2010. Moreover, following the resignation of Commissioner Geoghegan-Quinn, former Member of the Court, the European Parliament was asked to appoint or re-appoint 10 candidates for a term of six years.

At this hearing, the three candidates for reappointment presented the following summaries of their experiences and outlined possible objectives for their new mandate.

SUMMARY BY JAN KINŠT

Experience and Personal Objectives

"I feel honoured to have worked for the European Court of Auditors (ECA) for the past six years and to have contributed to the progress the Court has achieved during that period.

The present methodology and quality control arrangements ensure soundness of the auditor's opinions based on sufficient evidence. The Court's reporting through the Annual Report and Special Reports has also, in my view, significantly improved. Our products contribute to fruitful discussions between budgetary authority, auditee and auditor regarding the management and effectiveness of EU spending and provide a sound basis for the discharge procedure.

I have been working in the field of External Actions since coming to the ECA in 2004 and I was appointed Dean of the respective Audit Group in June 2009. As the reporting Member, I was responsible for the Annual Reports of the European Development Funds (EDFs) for financial years 2005 and 2006. I was also in charge of three performance audits in the field of development assistance resulting in the following Special Reports: EC Support for Environmental Measures (SR 6/2006), EC Assistance for Health Sector in Sub-Saharan Africa (SR 10/2008) and EC Management of Non-State Actors (SR 4/2009).

I was very pleased that they were well received by COCOBU and also broadly recognised for identifying weak points in the Commission's financial management and for providing recommendations for its improvement.

At present, I am in charge of a performance audit of EC Development Assistance to Education Sector, a thematic audit assessing the EC Management of General Budget Support and the EDF's Annual Report for 2009.

For more than three years I was also on the Court's Administrative Committee, and for three years one of the Members of the Joint Audit Committee on EUROPOL, which I also chaired in 2008. In 2007, I was in charge of the Court's participation in an international working group of SAIs within the context of HOAP (Harmonisation of Overseas Auditing Practice); this initiative led to recommendations on a focused audit approach to auditing of direct budget support.



Mr Jan Kinšt, Czech Republic

What are my personal objectives for the future period, if my mandate is renewed?

I would like to continue working in the area of External Actions, at least for the next two years. The importance of EU participation in supporting development of poverty-affected countries of the world, as well as the high inherent risk for both regularity and effectiveness of funds spent, are obvious. There will be also new challenges for auditing in this area, notably the establishment of the European External Action Service (EEAS), fast-increasing use of budget support as a form of aid, etc.

From a broader perspective, I see the following points as crucial for further development of the Court, to which I also want to contribute:

- strengthening the Court's audit follow-up procedure and enhancing discussions on whether the Commission takes appropriate measures to address both the Court's recommendations and resolutions of the budgetary authorities;
- enhancing efficiency of the production of our reports by better use of resources and making communication about preliminary audit findings with our auditees more rational;
- enhancing cooperation with the Member States' Supreme Audit Institutions (SAIs) in auditing the EU expenditure under shared management;
- being on track of the continuing development of audit methodology for both financial and performance audits."

SUMMARY BY KERSTI KALJULAI

"Audit

Since 7 May 2004 I have been a Member of the Court of Auditors in Audit Group II (Structural Policies, Transport, Research and Energy). I have been responsible for the following audit tasks:

- from 2004 to 2006 I was the Reporting Member (Rapporteur) for the audit task 'DAS – Research & Internal Policies' for the Court of Auditors' Annual Report, and since 2007 I have been responsible for the 'Cohesion' chapter of the Annual Report;
- from 2004 to 2007 I was the Member in charge of the audit of the Galileo Joint Undertaking (GJU) annual accounts;
- I was the Member responsible for Special Report N° 3/2007 ('The management of the European Refugee Fund (2000-2004)') and Special Report N° 7/2009 ('The management of the Galileo Programme's development and validation phase').
- from January 2005 to December 2007 I was a member of the Joint Audit Committee of Europol, also chairing this Committee for the last year of my membership.

I feel grateful to you as the main stakeholder, the members of the Committee on Budgetary Control, for the attention you have always given to the findings of the Court's reports and also for the strong support for our recommendations. In addition, time spent outside this meeting room in informal discussions with MEPs about our work has given me a better insight into the political dialogue.



Mrs Kersti Kaljulaid, Estonia

I believe that I have also been successful in establishing a fruitful dialogue with the principal auditee, the Commission, during the audit process – working together towards greater impact of the Court's work.

Other activities

- From March 2006 to March 2008 I was the Chairwoman of the Court's Administrative Committee.
- Since February 2008 I have represented Audit Group II in the CEAD Group (Coordination, Communication, Evaluation, Assurance and Development).
- I have been contributing to the modernisation of the Court by being a member of the Peer Review steering group and the DAS Think Tank.

Personal objectives

It remains for the President of the Court to decide on the distribution of task portfolios amongst the Members. Nevertheless, my intention is, if possible, to continue working with DAS-related audits, building on the experience I have had the opportunity to gain during my first mandate.

SUMMARY BY IGORS LUDBORŽS

"Experience at the European Court of Auditors

Besides my collegial responsibility as Member of the the Court I dealt, as Member of AuditGroup IV, particularly with the Court's audits concerning EU Revenue, Administrative Expenditure, Internal Policies issues, Community institutions and bodies, and Banking, Lending and Borrowing issues. Since May 2004 I supervised, as Member Rapporteur for the audit of EU Banking, Lending and Borrowing issues:

- firstly, the annual financial audit work leading to a specific chapter on Economic and Financial Affairs in the Court's annual report;
- and secondly, the performance audit work resulting in: 1) specific annual reports on the operational efficiency of management of the European Central Bank (ECB) (responsible for the reports published for 2003 to 2007, covering different areas such as the ECB's human resources policy (2004), the ECB actions undertaken for its new premises (2005) and the planning, monitoring and reporting by the ECB's business areas (for financial year 2008, to be published within a few months); and 2) special reports related to economic and financial affairs, which have resulted so far in a report on 'Banking measures in the Mediterranean area in the context of the MEDA programme and the previous protocols' (SR 1/09) and a report on 'The Commission's Treasury Management' (SR 5/09).

In addition, I was responsible, as Member Rapporteur, for a Court Opinion on the proposal for a Council regulation amending Regulation (EC) No 2728/94 establishing a Guarantee Fund for external actions, which is managed by DG Economic and Financial Affairs. I was also responsible for representing the Court in the negotiations for the renewals of the Tripartite Agreement with the European Investment Fund (EIF) in 2006 and with the European Investment Bank (EIB) in 2007.

With regard to horizontal responsibilities within the Court, since March 2006 I have been a Member of the Court's Administrative Committee (committee



Mr Igors Ludboržs, Latvia

preparing all administrative matters, ranging from HR to IT issues), chairing this committee since April 2008. I was also substantially involved in the activities undertaken for the peer review exercise started by the Court in 2005, being one of the eight Members of the Steering Group and active in one of the Task Forces to implement related recommendations.

Throughout my work in the Court so far I have tried to ensure that the work carried out: 1) was in line with the applicable audit methodologies and standards; 2) would provide added value to the Discharge Authority, particularly as far as accountability is concerned; 3) was in line with the highest standards of integrity.

Objectives for a possible future mandate

My immediate priority is to finalise the audit task related to SME Guarantee Facility. The aim is for the Special Report to establish whether the facility has been managed effectively. One of my first objectives will be to continue to contribute to the execution of the Court's audit strategy for 2009-2012. This means, amongst other things, maximising the impact of the Court's work by providing relevant, up-to-date and high-quality financial audit and performance audit results to the European Parliament and the Council. This concretely translates into my objective to audit EU expenditure made in the framework of the financial and economic crisis, culminating in the European Economic and Recovery Plan, and investigate what audit opportunities should be taken up by the Court in the short term for execution. Another concrete objective in this respect is to further improve the use of benchmarking in our performance audits, trying to find already existing best practices that can pave the way for improvement for others.

With my accountancy background I intend to contribute to further improving the Court's Statement of Assurance while remaining in line with the applicable audit standards.

Furthermore, I will do my utmost further to increase the accountability of the European Commission for those areas in which it has delegated management responsibilities to others, such as the EIB and the EIF.

For the Court as an organisation, my objective is to enhance its efficient use of resources by further streamlining internal decision-making processes and improving management information. With the Court's auditors being its most important capital, I will make an effort to continue and extend appropriate high-quality training to our staff and, for the medium term, actively support another peer review, possibly on specific items, to improve the Court's organisational performance and accountability.

Last but not least, my aim is to maintain the open and responsive relationship I have had with the European Parliament, particularly with the Members of the COCOBU, during my future discussions, providing information that is audit-based, upright and relevant to the Court's stakeholders.



Introduction to the Budgetary Control Committee of the European Parliament

Chairman and Members of the Budgetary Control Committee.



Thank you very much for giving me the opportunity to introduce the Court's Special Report on the European Commission's Management of Pre-Accession assistance to Turkey.

This was the first performance audit of the Turkey Pre-accession Aid by the Court of Auditors. Two different assistance programmes have been looked at in this audit: Turkey Pre-accession Assistance, running from the year 2000 until the end of 2006, and its successor the Instrument for Pre-accession Assistance since 2007.

For both programmes and periods the pre-accession assistance was and is managed under the so-called Decentralised Implementation System. While the Commission retains overall responsibility for the management of the pre-accession assistance, the programmes are managed by Turkish authorities. For this purpose new Turkish institutions were set up by the Turkish authorities and accredited by the Commission end of 2003. As part of this system the Commission Delegation in Turkey performs ex-ante checks on procurement and contracting. The main beneficiary of each project, usually a ministry or other public body, is responsible for proposing project ideas, specifying the requirements and then for managing the project activities. Some 500 million euro are budgeted annually for new commitments.

The overall audit question was whether the pre-accession aid to Turkey has been effectively managed by the EU Commission. Three areas were focused upon:

- the design of the annual National Programmes and the related effectiveness of the Programming exercise;
- the effective functioning of the Decentralised Implementation system
- and a sample of projects in order to identify and illustrate with concrete examples the consequences of potentially poor programming and ineffective implementation procedures.

Before coming to the conclusions of this Special Report let me make clear that the auditee of the European Court of Auditors is the European Commission, not the Republic of Turkey. The focus of the audit was indeed the Commission's management of EU funds provided to Turkey. The Court did not examine the preparedness of Turkey to join the EU.

Having said this, the Court overall found that weaknesses existed in the Commission's management of pre-accession assistance to Turkey in the first pre-accession programme that ran from 2000 to 2006. Those were common to the problems observed in previous pre-accession programmes: excessive delays, implementation problems, inadequate monitoring and evaluation.

More specifically the Court noted that there was insufficient direction to determine the priorities to which the EU assistance should be allocated.

Concerning the Decentralised Implementation System, the Court found that the responsible Turkish institutions, despite having been approved by the Commission, were understaffed for the 2002 to 2004 National Programmes and did not achieve timely implementation of the projects audited or for the programmes as a whole. Nevertheless, the Decentralised Implementation System ensured that the audited projects mostly achieved their planned outputs and the results were likely to be sustained. This is to a great extent due to the high level of commitment shown by the Turkish authorities.

Since then, the Commission has taken action to improve procedures for the Instrument for Pre-accession Assistance, although the effectiveness of the changes can only be assessed in the future.

Also, the Commission has introduced measures aimed at addressing many of the weaknesses in the responsible Turkish institutions. The full impact of these improvements can only be assessed as the projects under the Instrument for Pre-accession Assistance are implemented in the coming years.

The Court further concluded that the Commission did not have sufficient information to demonstrate the effectiveness of the pre-accession assistance. Improvements are still required in establishing priorities for and assessing the effectiveness of the funding.

- On the basis of these observations, the Court has made several recommendations which aim to support the Commission in improving efficiency and effectiveness of the assistance. These concern mainly improvements in
- programming including direction of EU financial assistance according to identified needs
- project design and implementation by the responsible Turkish institutions.
- reporting on the implementation, outputs and outcomes of projects
- monitoring of project performance.

The Court has over the years carried out a series of audits on the important issue of EU-assistance to candidate countries and potential candidate countries. Through our audits we aim to contribute to improving the effectiveness of established EU-policy instruments. In this respect I want to stress once more that the commitment from the Turkish authorities is a major factor to successfully achieve the objective of this assistance programme: namely to support the country to comply with the Copenhagen criteria for membership and to align with the EU-acquis communautaire.



PRESENTATION OF THE COURT'S 2008 ANNUAL REPORT IN ROMANIA, MADE BY MR OVIDIU ISPIR, MEMBER OF THE EUROPEAN COURT OF AUDITORS

By Patrick Weldon – Head of the Romanian Cabinet and
Marilena Demian - Attaché, Romanian Cabinet

At this stage it has become a regular event, seeing as it is the third annual presentation of the Court's report to the Romanian Court of Auditors and the second to the joint assembly of the Budget and Finance committees of the Romanian Parliament. All this and it is still only three years since Romania became an EU Member State!

The presentation of the 2008 Report to the Committees of the Senate and the Chamber of Deputies was made on 2nd March, at the headquarters of the Chamber of Deputies' committee situated in the Palace of the Parliament in Bucharest. Mr. Viorel Stefan, the president of the Committee for the Chamber of Deputies and Mr. Ion Arition, the president of the Committee for the Senate, welcomed Mr. Ovidiu Ispir and his team, Mr. Patrick Weldon, Head of the Romanian Cabinet, and Mrs. Marilena Demian, Attaché. An introductory meeting, attended by some members of the committees and in the presence of Mrs. Doina Dascalu, vice-president of the Romanian Court of Auditors and of several other members of the Court, was held prior to the presentation. The audience was more or less the same as for last year's presentation and with copies of the Report and of the Presentation Note in front of them, the members of Parliament were on familiar ground, having learnt at this stage quite a lot about the European Court of Auditors, its role and its work.



Presentation to the joint assembly of the Committees of Budget and Finances of the Senate and of the Chamber of Deputies

PRESENTATION OF THE COURT'S 2008 ANNUAL REPORT IN ROMANIA, MADE BY MR. OVIDIU ISPIR, MEMBER OF THE EUROPEAN COURT OF AUDITORS

Mr. Ispir briefly described the current audit environment of the European Court of Auditors stressing the major events expected to take place in 2010, and the prospective challenges related to these events. The rest of the presentation focused on two major aspects: the view of Romania given in the broader picture drawn by the Annual Report of the Court; and the EU budget discharge process, linking as it does the Court and the Committee for Budgetary Control of the European Parliament.

The questions raised by the audience were related to these particular aspects. The way Romania ranks among the 27 EU Member States in terms of irregularities discovered and systems' malfunctioning was questioned. Mr. Ispir explained that the Court does not audit particular Member States but organises its audit around policy areas. In 2008, Romania was part of the sample of countries visited by the auditors dealing with agriculture – and the findings of the Court were quite significant in this area. Even if Romania was part of the last wave of EU expansion, the requirements regarding the granting and use of European money are in most cases the same as for the longer established Member States, and major efforts should, therefore, be made in order to properly absorb this financial assistance. Nevertheless, Romania is not a particular risk area, in the Court's opinion. No particular case of fraud in Romania was indicated by the Court to OLAF in 2008, was Mr. Ispir's reply to another question.

The similarities and differences of the European and Romanian discharge procedures were also the subject of lively debate. Mr. Viorel Stefan, the president of the Committee on Finance and Budget of the Chamber of Deputies launched the topic and it was stated that apparently the debate by the Parliament of the Annual Report of the Romanian Court of Auditors seems to be far less detailed and useful in comparison with the debate which takes place in the European Parliament. There was a general feeling that there was room for improvement as regards the procedure in place in Romania.

The date of the Court's presentation coincided with the issuing of the Romanian Court of Auditors' Annual Report for 2008. It had been completely restructured and improved, in comparison to previous years.



Meeting with the presidents of the Committees of Budget and Finances of the Senate and of the Chamber of Deputies

Senior management of the Romanian Court seized the opportunity to express a strong interest and commitment to improve contacts with the specialised Parliament committees, particularly in the treatment of the Annual Report. It was mutually agreed that a better understanding of the Court's work would help to increase accountability in the use of public funds in Romania. It is likely that closer relations will be developed in the near future.

At the end of the meeting, Mr. Ispir invited a group of MPs from the aforementioned specialised committees to visit the European Court of Auditors, in order to make them familiar with the Court's work and procedures, as well as to get more detailed information about the way the Court manages its complex relations with the Committee of Budgetary Control of the European Parliament.

The presentation of the ECA's 2008 Annual Report to the Romanian Court of Auditors took place next day. The President of the Court, Mr. Nicolae Vacaroiu, warmly welcomed Mr. Ispir and his team. A meeting was held in his office, in the presence of the two vice-presidents of the Court, Mrs. Doina Dascalu and Mr. Mircea Popescu and an interesting and constructive exchange of views took place. Mr. Vacaroiu outlined to Mr. Ispir the latest developments in the Romanian Court, and indicated that a lot of progress had been made in further modernising the institution, including the new look of the Court's annual report. On the other hand, there were still some difficulties to be overcome and this would prove challenging.



Presentation in the Romanian Court of Auditors' college meeting room

The actual presentation of the report was held in the Court's College meeting room, in the presence of its Members and senior management. Although following the same pattern as for the Parliament committees, the presentation was nevertheless more technical and detailed, as appropriate for this more audit focused audience.

The agricultural policy chapter of the report, which featured some findings regarding Romania, was the subject of many questions and the participants were interested in knowing other Member States experiences in this field. There was also some curiosity regarding the operation of the legal service of the Court, as the Romanian Court is currently developing its own legal department. Unlike the Court's legal service, its Romanian counterpart has a more far-reaching mandate. Finally, the ECA's Journal seems to have gained a good reputation and the Romanian Court intends to re-launch its own quarterly journal; with the possibility of having a permanent column devoted to the European Court of Auditors and its activities.

The presentations left the overall impression that the efforts made by all those involved are beginning to bear fruit. The audience were more knowledgeable, interested and active than in previous years. More contact and possible new ways of cooperation were identified, both with the

Parliamentary Committees and the Romanian Court. The place of the European Court of Auditors on the European institutional landscape seems to have gained in prominence in the Romanian environment. Although there are still a lot of things to do, the communication channels have been opened up considerably and the next step is to ensure that they are used effectively, with information flowing in both directions. In this way a professional relationship of mutual benefit can continue to strengthen and grow.



Meeting in the office of Mr. Nicolae Vacaroiu, the President of the Romanian Court of Auditors, in the presence of its vice-presidents Mrs. Doina Dascalu and Mr. Mircea Popescu

NETWORK OF EU CANDIDATE COUNTRY AND POTENTIAL CANDIDATE COUNTRY SAIs - PRESIDENTS' NETWORK

By Alan Findlay, Assistant to the Director of the CEAD Group

Workshop on Audit/Evaluation of Public Internal Financial Control (PIFC) Systems 10 -11 February in Sarajevo, Bosnia & Herzegovina.



Crédit photo : SIGMA

Mr Alan Findlay, Assistant to the Director of the CEAD Group, Directorate B, attended on behalf of the European Court of Auditors this meeting hosted by the Supreme Audit Institution (SAI) of Bosnia and Herzegovina with the financial support and coordination of OECD/SIGMA.

SIGMA is a joint initiative of the OECD and the European Union and supports candidate and potential candidate countries in their administrative reforms through networking seminars.

In 2007, the heads of the SAIs of Candidate and Potential Candidate Countries asked SIGMA to continue its support to the Network together with the ECA and the Joint Working Group on Audit Activities. In the meetings which followed, it was concluded that the topic of audit/evaluation of (PIFC) systems was of particular interest to the countries in the Network.

The first workshop on SAIs Audit/Evaluation of PIFC systems was held in Ankara in 2008 where emphasis was placed on developing outlines for audit programmes to assess governments' performance on implementing PIFC strategies and PIFC laws. It was concluded that a follow-up PIFC seminar could add further value for SAIs of the Network.

The Sarajevo workshop provided a forum for professionals in the field of internal control in their SAIs focussing on sharing practical ideas and audit programmes which could assess internal financial control systems. The workshop was formally opened by Mr Milenko Sego, President of the Audit Office of Bosnia and Herzegovina and, on behalf of SIGMA, by Ms Ulrika Klingenstierna, Senior Advisor. The SAIs participating were: Albania, Bosnia and Herzegovina, Croatia, Former Yugoslav Republic of Macedonia, Montenegro and Turkey.

A number of presentations were given on the transposition of good public financial management, use of performance audits to assess the implementation of PIFC, how an internal control system may be audited as a means of lending support to the audit opinion of the financial statements and the steps recommended when evaluating internal control systems with additional detailed guidance on risk identification and of control risk assessment when assessing the adequacy of existing control activities.

On the second day the delegates broke into a number of working groups to discuss how an SAI could evolve its approach to PIFC audit. The topics discussed were internal control audit, other types of audit and on audit reporting. The principal observations / recommendations being that internal control evaluation results should always be submitted to top management, that previous recommendations must be followed-up, that SAIs need to strengthen relations with other stakeholders and with each other including an exchange of information and experiences and that the importance of PIFC should be emphasised to stakeholders in annual reports or other annual communications.

At the closure of the workshop many of the delegates suggested additional themes which the SAI Network may wish to consider as potential agenda topics for future events to build on the value of sharing experiences; enhancing the impact of PIFC, examining the possibilities of including national parliaments in discussions on PIFC, optimising contacts between internal and external auditors and should and to what extent could SAIs be involved in auditing fraud and corruption?

For further information please contact:
Alan.Findlay@eca.europa.eu

Par Rosmarie Carotti

Invitation du Deutscher Verein in Luxemburg asbl, présidé par Monsieur Klaus Werner, un ancien collègue de la Cour, à un exposé de Monsieur Jean-Jacques Rommes, directeur de l'Association des banques et banquiers Luxembourg (ABBL), le 27 janvier à la Maison de l'Europe à Luxembourg, avec la participation de Monsieur Wiesner, encore récemment vice-président de l'ABBL.



Crédit photo: Deutscher Verein

De gauche à droite : M. Jean-Jacques Rommes, directeur ABBL, M. Klaus Werner et M. Wiesner

L'image de Luxembourg est marquée par ses banques. Ces derniers temps toutefois, la confiance qu'inspire ce secteur a été fortement ébranlée. Le secret bancaire est lui aussi décrié et systématiquement associé à la fraude fiscale.

Monsieur Werner a rappelé la réussite des banques luxembourgeoises tout en s'interrogeant, sur le ton de la polémique, sur tout ce que ces banquiers auraient pu réaliser d'utile s'ils avaient appliqué leur formidable énergie et leur esprit inventif à d'autres domaines. Il a ajouté que la notion de "valeur" est issue de la théologie et de la philosophie, même si à l'heure actuelle, ce sont les valeurs financières qui régissent le monde. La société peut-elle une nouvelle fois changer d'état d'esprit?

Monsieur Jean-Jacques Rommes, directeur de l'Association des banques et banquiers ABBL a évoqué les débuts des banques luxembourgeoises: la Banque internationale et la Caisse d'épargne ont été fondées à Luxembourg en 1856, lorsque l'industrie sidérurgique, qu'il fallait financer, a marqué le début de l'ère industrielle au Luxembourg. Celui-ci était pourtant loin d'être devenu un pays de banques, même en 1921 avec la création d'une union bancaire avec la Belgique.

L'année 1929 a été celle de la fondation de la bourse et de l'adoption de la fameuse loi sur les sociétés "holdings", que le Luxembourg doit aujourd'hui abroger sous la pression amicale de l'Union européenne. Cette loi avait pourtant été conçue à l'origine pour servir d'instrument contre la double imposition.

La surveillance bancaire a été instituée au Luxembourg en 1945, après la guerre. Les années soixante ont vu la naissance du marché "euro-obligataire" (*Eurobonds*), avec l'émission, au Luxembourg, d'euro-obligations servant à financer des sociétés étrangères.

Une date importante pour le Luxembourg, surtout dans la perspective actuelle, a été selon Monsieur Rommes celle de la mise en œuvre de la directive relative aux fonds communs de placement, qui a offert la possibilité d'émettre des fonds et d'en vendre une partie dans l'Europe entière, et qui s'est avérée un franc succès. La possibilité de vendre un produit au-delà des frontières parce que ce produit est reconnu dans un pays européen porte le nom de "passeport européen". Ce passeport existe pour les titres de fonds de placement et, depuis 1993 et la mise en œuvre de la deuxième directive bancaire, pour les services bancaires en général.

L'euro a été introduit en 1999 dans le cadre de l'union monétaire et, depuis lors, le Luxembourg s'efforce, avec des produits innovants (SIF, SPF, SICAR, obligations hypothécaires), de trouver des niches sur la place financière.

Il existe à l'heure actuelle 148 banques, bien qu'à un moment, elles aient été au nombre de 222. Au fil des ans, le nombre de banques a diminué, suivant en cela la tendance européenne de consolidation, qui va très certainement se poursuivre. Le total des bilans des banques s'élève actuellement à quelque 800 milliards et il lui est déjà arrivé de s'approcher des 1000 milliards d'euros.

Dans le secteur de la banque privée, le montant indiqué pour les actifs gérés est de 300 milliards d'euros, ce qui est assez peu par rapport au Royaume-Uni et à la Suisse. Les actifs gérés dans le domaine des fonds s'élèveraient à 1788 milliards d'euros.

Au Luxembourg, on estime que le secteur financier génère de manière directe et indirecte 45 % du produit intérieur brut (PIB) total, sans compter les restaurants, les hôtels et les avions. Les banques contribuent à elles seules à 26 % du produit intérieur brut. Mais la place financière ne se limite pas aux banques. Le secteur financier contribue pour un tiers aux recettes fiscales du Luxembourg, les banques à elles seules à hauteur de 16 %. L'ensemble des sociétés soumises à une surveillance bancaire compte 44 000 collaborateurs. Si l'on y ajoute les conseillers et les avocats, leur nombre s'élève à 70 000 sur les 350 000 personnes actives sur le marché du travail.

Les banques ont des effectifs relativement constants. Actuellement, elles emploient 26 500 personnes, soit 12 % environ du marché du travail. Sur les 140 000 frontaliers qui se rendent tous les matins au Luxembourg, 13 000 travaillent dans le secteur bancaire.

Les banques d'origine allemande occupent la première place par le nombre. En revanche, les banques françaises, 15 seulement au total, ont un volume d'affaires plus important. Cette situation reflète un problème structurel du paysage bancaire allemand à cause duquel, selon Monsieur Rommes, la tendance à la consolidation, à l'œuvre en Europe, pourrait se faire davantage sentir en Allemagne que nulle part ailleurs.

Monsieur Rommes a également expliqué pourquoi l'exercice 2009 s'était déroulé de manière satisfaisante pour le Luxembourg. Les banques ont certes épargné, mais elles ont surtout bénéficié de faibles taux d'intérêt. Cela leur a permis de se financer à moindre coût et d'investir leurs actifs dans des produits à taux d'intérêt élevés, mais cela ne durera pas éternellement.

Le Luxembourg est sans conteste le numéro 1 en ce qui concerne les fonds de placement, qui sont devenus une véritable industrie. Le concurrent le plus redoutable est l'Irlande. Les fonds de placement européens sont synonymes de qualité dans le monde entier et le Luxembourg est considéré comme le fournisseur de ces produits à l'échelle internationale.

La banque de détail est extrêmement importante pour le Luxembourg, même si la situation est difficile en ce moment, a poursuivi Monsieur Rommes. La confiance dans les banques a été fortement ébranlée. Les fusions sont un phénomène de dimension européenne, qui persistera à moins que la politique n'y mette un jour un terme.

Un autre problème est dû au fait que la croissance actuelle s'observe en Asie, où se trouvent les plus grandes fortunes. Cela déplace le centre des acquisitions de l'Europe à l'Asie.

La réputation du Luxembourg a beaucoup souffert de l'étiquette de "paradis fiscal" qui lui a été accolée par la presse. Bien que ce ne soit pas la réputation dont jouit le pays dans les cercles de l'ingénierie financière, il lui est souvent difficile de faire valoir sa position, comme c'est le cas actuellement avec la présentation de la directive sur la fiscalité des revenus de l'épargne. La presse ne veut pas reconnaître que le Luxembourg puisse avoir tout autre chose en vue qu'une réduction ou une évasion d'impôts.

Le débat sur le secret bancaire est lui aussi néfaste pour la réputation du pays. Contrairement à ce que l'on croit, la transparence n'est pas toujours une vertu. Monsieur Rommes est d'avis que la pression exercée à l'encontre du secret bancaire va rester forte et qu'elle débouchera sur l'abandon généralisé du secret bancaire fiscal.

La Commission de l'UE s'emploie actuellement à redéfinir les obligations et les responsabilités des banques de dépôts, ce qui va transformer la branche. Une forte pression se fait également sentir sur les marges, car l'investisseur, préférant les produits simples et compréhensibles, n'apprécie pas beaucoup les produits complexes qui le feraient pourtant bénéficier de marges importantes.

Le Luxembourg doit tenter de se détacher des clients relativement peu importants de la banque privée, car ce type de client est en voie d'extinction. Et suivre la tendance, qui est d'attirer au Luxembourg des clients riches, très riches, auxquels proposer un service de haute qualité exigeant certes de nombreuses compétences et un grand engagement, mais offrant aussi des marges élevées.

Le Luxembourg doit continuer à investir dans des produits complexes (fonds de capital-investissement privés, fonds alternatifs, SICAV, titrisations), émis auparavant de manière tout à fait anarchique et souvent offshore. Après la perte de confiance des investisseurs, ces investissements ont eu tendance à rentrer dans le cadre réglementaire européen. Cela pourrait s'avérer très avantageux pour le Luxembourg et asseoir sa réputation de place financière dont les activités font l'objet d'une surveillance professionnelle.

Afin de mieux s'affirmer en tant que centre de compétence, le Luxembourg doit renforcer encore son système de formation, assurer une meilleure maîtrise des coûts et s'adapter à un cadre réglementaire en mutation. Cependant, a conclu Monsieur Rommes, le Luxembourg a toujours réagi, par le passé, avec rapidité et compétence, et c'est ce qu'il fera encore à l'avenir.

Nous attirons l'attention de nos lecteurs sur le Rapport d'information n° 2142 de l'Assemblée Nationale française (www.assemblée-nationale.fr) déposé par la Commission des Affaires européennes sur L'ÉTAT DU PROGRAMME GALILEO" et présenté par M. Bernard Deflesselles, député.

Le rapport reprend largement les recommandations de la Cour des comptes européenne contenues dans le Rapport spécial 7/2009 "La gestion de la phase de développement et de validation du programme Galileo". Le rapport a été élaboré sous la responsabilité de Mme Kersti Kaljulaid, Membre estonienne de la Cour.

Avis N° 1/2010

Building on the progress of the previous Commission in reducing the level of irregular payments from the EU budget will require simplification of the relevant legislative frameworks as well as more cost-effective supervisory and control systems. Such reforms of programmes and schemes need to take place in the context of a broader review of the existing arrangements for EU spending provided by the planned revision of the financial regulation, the new financial framework, and budget reform. Improving the quality of spending should be a high priority for the European Union's institutions. It should, therefore, be a key objective for the new Commission.



Special Report 18/2009 Effectiveness of EDF support for Regional Economic Integration in East Africa and West Africa

In this report, the European Court of Auditors analyses the Commission's approach to regional economic integration in East Africa and West Africa, its management of the support provided and the results of a sample of projects. The report contains recommendations which aim at helping the Commission to improve its approach to, and management of, regional economic integration programmes.



COUR DES COMPTES EUROPÉENNE

Avis de concours

POUR UN PROJET DE MÉDAILLE

DE LA COUR DES COMPTES EUROPÉENNE

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- Ce concours est ouvert à toute personne physique, citoyenne ou résidente de l'Union européenne,
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Chaque projet doit être adressé à la Cour à l'aide d'une enveloppe A3 ou d'un cylindre d'expédition avec le nom et les coordonnées de l'auteur du projet inscrit dans l'espace « expéditeur » du pli. A l'intérieur de l'envoi, le projet doit être anonyme, sans aucune mention de l'auteur et sans aucun signe particulier.

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Cour des comptes européenne
à l'attention de M. Raymond Claudel
K1-5
12 rue A. De Gasperi
L-1615 Luxembourg
raymond.claudel@eca.europa.eu

Le jury sera composé de membres de la Cour et de personnalités extérieures choisies pour leur expertise dans le domaine concerné par le projet.

Le jury décernera les prix suivants : un 1er prix de 1000 euros, un 2ème prix de 500 euros et deux prix de consolation de 250 euros.

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