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THE PROBLEM IS TO KEEP UP WITH EVERYTHING THE COURT DOES

Interview with **Mr Pietro RUSSO**, the new Member of the Court from Italy

By Rosmarie Carotti



Mr Pietro Russo, Member of the Court

R. C.: Mr Russo, yours is actually a return, albeit in a new role. From January 1993 to 2006, you were head of Mr Clemente's private office here at the Court, you then went back to the Corte dei Conti in Italy and returned here as a Member on 1 March 2012.

Pietro Russo: Indeed, but before that I had already been working here for two years in a temporary function as liaison officer for the Italian SAI. Afterwards I went back to the Italian Court, but I also occupied a number of international posts, albeit not full-time.

I was first member and then president of the College of Auditors for the Athena mechanism, which works within the EU Council and manages EU military expenditure. It was created by Council Decision, but it is autonomous and operates from the Council's Justus Lipsius building with seconded Council staff. It manages the expenditure for EU peace missions like those undertaken in Kosovo (EUFOR), Sudan, and Congo to monitor the implementation of elections. As these funds do not come directly from the EU budget, they are not audited by the European Court of Auditors, but the external College of Auditors.

Following this, I was a member and then president of the Board of Auditors of the European Defence Agency (EDA), an EU Agency which, by statute, has an audit body other than the Court of Auditors; I then worked within the Council of Europe's Group of States against corruption (GRECO) as an evaluator of the laws of the member countries from the point of view of the fight against corruption - a sort of "peer review".

Finally, from 2009 onwards, I was a member of the International Board of Auditors for NATO. I was due to stay with NATO until next year, but I resigned so as to be able to come to the European Court of Auditors.

R. C.: In your CV, you say that, from 2006 onwards, you were a member of the sections responsible for the annual certification of the Italian State accounts. This subject is of great interest to the European Court of Auditors and it was recently discussed at the French Court in connection with the presentation of the new French law, the LOLF (*loi organique relative aux lois de finances*). I have the impression that Italy is in the forefront in this field of legislation. What is your opinion with regard to the certification of the Italian accounts?

Pietro Russo: It is rather difficult to summarize this in a short interview. Actually, we have not introduced a new type of certification. Our certification has remained the same for some time and it reflects a legislation that was largely different from the current one. Up until 1994, there was a 100% ex ante check. All acts by the state administration were checked ex ante, as, by the way, was also the case at the European Commission until not very long ago. The problem is that, in 1994, this ex ante check was abolished in Italy for most state acts. It only remained for important ones like regulations, planning acts and contracts for large amounts, which represent perhaps 10% of the State's acts.

This certification procedure (known in Italy as the *parifica*) consists of the verification of the correspondence between the results of the Corte dei Conti's audit and the State Accounts. The problem is that the Italian Court no longer carries out an ex ante audit on the majority of acts but, by law, is still required to carry out this reconciliation. However, to use EU terminology, this

only concerns “underlying transactions”, because, with regard to the “reliability of the accounts”, the audit can be performed in Italy and, in my view, it is done very well.

There is also a report annexed to this certification, in which the Corte dei Conti discusses the organisation of the national administration, particularly as regards “sound financial management”.

In Italy, we do not yet have an organic law like the LOLF. In 2003, when I returned from Luxembourg, we discussed these problems with the then President of the Court, Francesco Staderini, a great President, who unfortunately passed away a few years ago. He was convinced of the need to update our legislation, and since then, a subsequent ex post audit has been introduced in the context of the certification procedure, but this is still at an experimental stage.

R. C.: In the context of the financial crisis, what useful steps have been taken and, technically speaking, what could the Italian Court do better?

Pietro Russo: In addition to its institutional mandate, the Italian Court now has an increasingly incisive direct relationship with the Italian Parliament. It is now an established practice for its representatives to be called for hearings before the parliamentary committees. Parliament invites the President and other colleagues to deliver opinions on urgent and current problems regarding, for example, the general financial crisis, the reliability of certain estimates made by the government on revenue, the fight against tax evasion or the reform that it is preparing in the economic field. The Court is therefore called upon to give an opinion in real time, whereas before, it was necessary to wait for the audit report, which appeared after a long delay. It is now heard with great attention at the very moment when the provisions are being discussed by the Government and have not yet been definitively laid down in law by Parliament. I think that this can have an important and positive influence on current policies.

Furthermore, in addition to the annual “parifica” procedure, the Court produces a series of special reports, for example on social security or universities, which arouse great interest in the media.

R. C.: Italian judges are in an unusual position, which is at the centre of a much debate.

Pietro Russo: It is currently only possible to enter the Corte dei conti as a judge by competition if you have a degree in law, which is why we are looking into a way of including the aspect of economic-financial skills. At the level of administrative staff, there are now groups of officials with economic and financial skills, particularly in the fields relating to the certification of the State accounts. With regard to the judges, there is currently a debate as to whether to open up the competitions to other degrees or to require two degrees, or, at least to give preference in government appointments to people with an economic and financial background, given that 25% of the Court’s members are direct government appointees.

R. C.: Is it realistic to imagine that Italy might deliver a national statement on the utilisation of Community funds?

Pietro Russo: Yes, I think so. We have bodies that could issue statements both on the structural funds and on agriculture.

We even now have a Cohesion Ministry, created by the Monti government. There used to be a department of the Prime Minister’s office or the Ministry of Economy and Finance which was responsible for territorial cohesion and supervised the structural funds. A minister is now responsible for this department.

For agriculture, we have AGEA, the agricultural paying agency, which has all the necessary data. The structures exist – of course there needs to be a political decision.

R. C.: The data are available, you say, but how reliable are the national data forwarded to the EU?

Pietro Russo: This is always a problem that applies to all Member States. Even if these statements are delivered at the highest level of the national administrations, the data in question cannot be taken over by the European Court for inclusion in its audits. It would be necessary to have a DAS type statement of assurance issued by the national Court, and even so, this would have to be done under certain conditions; that is to say, we would have to agree on uniform audit criteria for it to be taken as part of the basis for the ECA's audit.

R. C.: Now you have come back, in terms of work, which change strikes you most, other than the fact that there are now 27 Member States?

Pietro Russo: In my opinion, the increase in the number of Member States has itself led to a number of changes. Everything is more complicated, slower and more difficult to put together.

In this connection, the creation of the chambers was an absolute necessity. However, there is a fundamental difference with real judicial bodies like the Court of Justice, which have always worked via chambers, by benches, each with its own activity and field of competence. Here, given that the audit is centralized by the Court on the whole budget of the Union, as a Member, I believe that I will also need to take an interest in what the other chambers are doing. Here everything is linked; we do not work on single cases but in the context of a mechanism that must work harmoniously. It is not easy. Furthermore, production has increased at a rate that makes it difficult to follow. This is the difficulty – to manage to follow everything that the Court does and keep up with everything that happens in all the chambers.

R. C.: How do you feel about the Court's movement towards making own initiative recommendations in a much broader field than in the past?

Pietro Russo: The need to deliver spontaneous opinions, even in fields where there is no Treaty requirement for the Court to do so is perhaps a consequence of the length of time it takes to publish our reports. The work has become more laborious, staff numbers are going down and, by 2018, there is to be a further 5% reduction. Consequently, delivering an opinion may sometimes make it possible to have an impact on what is being done, for example, in terms of Community legislation.

R. C.: This would also change our relationship with the European Parliament.

Pietro Russo: I think that, as a type of act, the Court's Opinions are what they always have been – opinions that the Court gives as an advisory body, just as is the case where there is a legal requirement. In my view, the problem is that these opinions should indeed be taken/given on the basis of past audits, but, at the same time, the Court should not give them as an auditor, but as a body that is acting "super partes". They should also not interfere with current audits so as to avoid confusion between audits and opinions. In any case, this initiative should be seen positively, although it must be reconciled with the scarcity of resources.

R. C.: In conclusion, a personal note.

Pietro Russo: The only thing I can say is that I hope that the experience matured here over the years will enable me to be of use to the Court, in a moment that is difficult for all - for the Member States and for Europe. Indeed, I hope to make use of the experience I gained working also on the other side of the fence, as an official.

OUR FOCUS HAS TO BE TO GIVE A FAIR AND BALANCED OPINION

Interview with **Mr Kevin CARDIFF**, new Member from Ireland

By Rosmarie Carotti



Mr Kevin Cardiff, Member of the Court

R. C.: Sir, What are your first impressions of your new life as a Member of the ECA? You already knew Luxembourg before coming, having been a Director of the European Investment Bank (EIB).

Mr Kevin Cardiff: I think there is a difference between living in a place and arriving for a business meeting and leaving immediately afterwards.

I have been very impressed by the staff in the Court and their commitment to the work. I am also impressed by the systems and how they operate. The ECA is a well-structured organisation in which the Members and staff are all anxious to add value for Europe.

R. C.: How do you, personally, intend to contribute adding value for Europe?

Mr Kevin Cardiff: The job of the Court is to provide a very important part of the informational base for our stakeholders. That is to provide a basis on which the Parliament, the Council and the Commission can make decisions to act and intervene.

I think there has to be a careful balancing of the work priorities to make sure that we address the areas of risk and interest for Europe. By interest I mean Europe's policy interests not just those things that are interesting in a gossip sense.

R. C.: What do you consider more important, to intensify the talk with Parliament or to follow closer the activity of the Commission?

Mr Kevin Cardiff: The Court has a particular role and partnership with the Parliament that should be managed very closely and carefully and, of course, intensified where that is appropriate. But the Court stands as an institution itself, so it is not a question of whether it becomes like the Guelphs and the Ghibellines in Renaissance Italy, attaching itself to one party or another.

R. C.: Is the recent trend, to issue recommendations more frequently than in the past or to produce short opinions the right way forward?

Mr Kevin Cardiff: Yes, of course, because the added value the Court can provide to the system will be lessened if there is not an appropriate alignment of the time at which the Court gives an opinion or its views, and the time in which decisions are made. If the best way to do this is by shorter reports or by letter from the President, then of course we should move in that direction. We should have a whole arsenal of weapons, not a single weapon.

R. C.: Are there particular fields where the control of the ECA should be extended?

Mr Kevin Cardiff: No, I would not say that but I would like to state that I have been very impressed by some of the performance audits. I also think we need to focus the performance audit on the outcomes of European effort, not just on the systems and procedures but also on their effectiveness. Of course, there are limits to what an auditor should do, but to be able to really add value one has to be able to say what could change, what could be different, not only to allow all systems to be more efficient, but also to allow programmes to be more effective.

R. C.: The last position you held before being nominated for the European Court of Auditors was Secretary General of the Department of Finance in Ireland, where you acted as adviser to the Minister for Finance and Government on the management of the economic, fiscal and banking crisis. What is the current economic financial situation in Ireland?

Mr Kevin Cardiff: Ireland is a country in a sort of transition. We have had a very deep recession and at this stage we have already had several years of economic adjustment. The adjustments occur at a cost for the citizens. The fiscal adjustment is essential but it is very painful.

Ireland started the fiscal adjustment early, and in a very assertive way. The adjustment continues. It took some time to get to the point where markets started to see that Ireland's commitment to its own reform is actually enormous. They are now seeing that the Irish plans for reform are adhered to and that the ability of Ireland to direct its administrative and political systems is impressive.

As a result of that, the bond yields have fallen very significantly. In the perception of the markets, Ireland has appeared to create an identity of its own and there is a real potential there for Ireland to access market funding in its own right and not rely purely on the EU and IMF programme support. Indeed, Ireland recently made a small fund-raising in the market, short-term money, but nonetheless it was a very good first step.

So there is a rebalancing of economists' and markets' opinion about Ireland, which is a result of concerted and determined efforts over a long period of time. But those efforts are at the cost of taxpayers and citizens who have to manage with fewer services or manage with less pay or higher taxes.

R. C.: As a former Director of the European Investment Bank how do you see the relationship between the EIB and the ECA? Is there room for greater cooperation?

Mr Kevin Cardiff: It is some years since I was a Director of the EIB. I do know from informal discussions over the past few weeks, that the EIB regards the relationship as an important and serious one.

There is an alignment of interests. We audit the funds from the EU budget managed by the EIB on behalf of the Commission and therefore we have an interest in looking at how the EIB does its business. Not unlike the Commission, most of the EIB's business is outward focused and as with the Commission there is an alignment of interests in relation to ensuring a very good outcome from the financial commitment. The EIB has its own inspector general's office, which comprises Internal Audit, Operations Evaluation and Fraud Investigations.

R. C.: Could the ECA make use of certain fields of the EIB's expertise?

Mr Kevin Cardiff: One has always to take into account different agendas, different priorities and different goals. It is not always possible, even where it appears that people are doing similar work on similar issues, to align fully that work so that one can just rely on the other.

The nature of the work done by the EIB is very different from that of the European Court of Auditors. But I see no reason why we should not take advantage of work done by the EIB work where it is appropriate to do so, in a similar way as where our auditors very often use Commission evaluations as the information base for their own audit planning process.

But the Court of Auditors' added value is that it provides its own expertise and its reassurance. One cannot present the work of other bodies as an opinion of the Court unless the Court has its own view of the quality, of the alignment with the objectives, and of the standards the Court itself requires.

R. C.: What role would you like the ECA to play in future, for example in the framework of the instruments to fight the crisis at European level?

Mr Kevin Cardiff: The Court should stand ready to provide additional services to the European system where it is the best placed institution to do so. That could mean that we will audit additional lines of expenditure or give opinions where that is appropriate.

The role of the Court is set out in the Treaty but the Treaty changes from time to time. The Court is an important, expensive resource that is available to the European Union and the Union should see it that way, as something to be drawn upon and regarded as a tool that is available. As new developments arise, the Court should be considered as one of the potential partners in ensuring that those resources and the added value that Europe seeks are made available.

R. C.: Recently the ECA was given the right to put up one Member of the Board of Audit in the new European Stability Mechanism (ESM)

Mr Kevin Cardiff: That is a very interesting development because the new ESM will have its own particular character and structure and it must be properly audited. We should, as I said earlier, be available as a resource for European efforts, and this is one of the ways in which we are available to assist.

R. C.: Are you in favour of "naming and shaming" in our reports, for example, those who do not follow the EU rules?

Mr Kevin Cardiff: I do not know the answer to that but I know where our focus should be. Our focus has to be to give a fair and balanced opinion based on the information we have, and to give it in a way that provides the stakeholders with the information they need to decide whether to be reassured or whether intervention or change is necessary. We are neither journalists nor prosecutors. This is an audit institution and it needs to focus on its own objectives. If that sometimes means providing information that includes the names of countries or institutions,, why not, but it is not about providing a particular story, it is about providing the informational base for decisions. As long as we stick to that priority, we get the balance right.

THE EUROPEAN COURT OF AUDITORS: VICTIM OF THE TREATY OF MAASTRICHT?

A response to Mr François Colling's article in the March issue of the Court's Journal

By Mr John Wiggins, former Member of the Court



Mr John Wiggins, former Member of the Court

François Colling's Article in the March 2012 issue of the Court's Journal took me back to many discussions we had in the later 1990s, when I was Rapporteur for the DAS for its first five years. But my account of the history would be a bit different from his, and I do not share his conclusions.

The Resignation of the Santer Commission

Until the advent of the DAS not much attention was paid to the annual financial statements produced by the Commission. There was no comprehensive annual audit of the accounts, let alone the underlying transactions. We did not know what the result would be of systematically testing a sample of underlying transactions. Although the Commission had instituted a financial correction mechanism to deal with problems in the management of the Common Agricultural Policy (100 per cent paid from the European Budget, but largely administered by the member states), they had not worried much about the Structural Funds, in the belief that the beneficiaries would take the necessary steps to avoid wasting the co-financing they had to contribute to the programmes. Financial control was centralized in DGXX, with the rest of the Commission absolved from responsibility if anything went wrong with an expenditure approved by the Financial Controller. It was the failure by the Commission to take financial responsibility sufficiently seriously (as well as the personal behaviour of at least one Commissioner) which led to the resignation of the Santer Commission, when the group of experts appointed by the European Parliament (two former Presidents of the European Court of Auditors and one head of a Supreme Audit Institution) reported that no one in the Commission was ready to take ultimate responsibility when things went wrong. Thus the DAS provided clear evidence of the existence of a serious problem with the underlying transactions, but it was the Commission's failure to respond adequately to the situation which led to their resignation.

The reform of Financial Control

The new Commission took an entirely different approach to financial control. The Financial Regulation was reformulated, with an input from the Court, and the allocation of responsibility for financial matters within the Commission was completely remodelled, with the Directors-General responsible for each area of spending being held accountable for the regularity, efficiency and effectiveness of their expenditures. A new Internal Audit service was established in the Commission, with a central co-ordinating unit advising the Commission collectively on the management of its expenditure, and a branch in each DG advising the responsible management. Central financial control was abolished. It seems to me that the development of the Commission's new approach to financial control, and the development of the DAS have in recent years fitted very well together, with major improvements both in the Commission's financial management and in the range and usefulness of the Court's audit.

The DAS and the allocation of the Court's audit resources

At the time when the DAS was initiated, the Court did not have detailed information about the operation of each of the systems at the Commission, in each member state and even in third countries, through which expenditure programmes were implemented. Thus the DAS began with a large enough sample of transactions across the whole range of the Commission's expenditure

to enable a reasonably precise statistical calculation of an overall error rate. It certainly required a substantial part of the Court's audit resources to test this volume of transactions, but the results provided not only a statistical estimate of the error rate but also a great deal of information about how programmes actually worked. Although the Court was initially hesitant about exploiting some of this information, it soon became clear that there were patterns in the findings which set agriculture apart from the structural funds, and so on.

Now, of course, there is much more information on which the Court can draw. Major programmes are required to re-check a certain proportion of the relevant transactions, each Director-General provides an annual statement of assurance about the operation of the relevant administrative systems, and the Commission's internal auditor provides an overall opinion about the state of control in the Commission. As I read the Court's report on 2010, I am impressed by the way the Court is able to draw on this other information as well as on the results of its own audit tests to make useful recommendations about the way each programme is managed. The findings are not just relevant to particular transactions but address the systems (e.g. in the case of IACS, inaccuracies in databases and failure to implement essential cross-checks, see para 3.29), as well as raising more general issues like the steadily increasing amount of uncleared pre-financing advances (see para. 1.29). I welcome also the restoration and development of the presentation of the statistical basis for the Court's judgments on the incidence of errors affecting different areas of expenditure.

Would the Court's resources be better used if the transactions underlying each area of expenditure were covered only once every three years? The argument for this is that since so far a significant positive error rate has always been found, there is no need to do the audit every year, since it discovers nothing new. I agree that a balance has to be struck in the allocation of audit resources, but I think it would be a serious mistake now to reverse much of the development of the Court's work, which would be inconsistent with the Treaty and also inconsistent with the development of the Commission's approach to the progressive improvement of financial management. The Court's work is uncovering new points each year, which are of general relevance to the operation of systems, rather than just pointing to the correction of individual transactions, as well as reviewing the progress of the Commission's efforts in each area.

Finally, I think it is useful to recognize that it is more difficult to apply performance audit or value for money approaches to most of the Commission's expenditure than it is to the delivery of major public services in the member states. This is because, with the exception of agricultural subsidies, the Commission's programmes are essentially complementary to those of the member states, and the Commission is not responsible for the provision of the service. Whereas in the cases of health and education services provided in the member states, there are generally both declared objectives for the service to be delivered, and measures available of the standard costs to be incurred, the same does not apply to the Commission's expenditures. In the case of agriculture, furthermore, as the Court has repeatedly pointed out, the declared general objectives (they are never specifically quantified) in terms of farmers' incomes, and affordable supplies for consumers, are often in direct conflict with each other. It is apparently only in the most recent period that the Court has been able to begin to question the unit costs of infrastructure projects substantially financed through the Regional Development and Cohesion Funds, and to look at the real benefits of using and operating the assets so created. Now that the DAS audit has been developed in a way which can contribute substantially to improving financial management and control, I hope the Court will be able to pay increasing attention, in a prolonged period of fiscal stringency, to the need to ensure that a limited European Budget is spent in the most cost-effective way. This will have important implications for the specification and management of programmes: clear and quantified statements will be needed of the objectives to be achieved, and effective steps will need to be taken to ensure both that costs are minimized, and that projects will not be undertaken unless the benefits can be shown substantially to outweigh the costs.

STRENGTHENING THE RELIABILITY OF PUBLIC EXPENDITURE DATA

By the Directorate of the Presidency

THE ECA ANSWERS SOME FREQUENTLY ASKED QUESTIONS:

1. *What rules do EU Member countries follow when they prepare and submit data about annual budget deficit, total public debt etc. to the EU?*

The basis for fiscal monitoring in Europe, most notably for the statistics related to the Excessive Deficit Procedure (EDP), is the Government Financial Statistics (GFS).

EU Member States prepare and submit data on GFS, which includes information on budget deficit and public debt, in accordance with the **European System of National and Regional Accounts (ESA 95)**, which was adopted by the Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community.

ESA 95 is an internationally compatible accounting framework for a systematic and detailed description of a total economy (that is a region, country or group of countries), its components and its relations with other total economies. It defines the accounting rules which need to be introduced so that the economies of the Member States can be described in quantitative terms in a consistent reliable and comparable manner.

A user-friendly version of ESA is available in:

<http://circa.europa.eu/irc/dsis/nfaccount/info/data/esa95/esa95-new.htm>

A **Manual on Government Deficit and Debt** was approved to assist the interpretation of the ESA 95 rules and help their application for appropriately calculating the government deficit and debt. It provides the answers to most of the statistical and accounting problems that have arisen in the EU in recent years. Below the link to the pdf version:

http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-09-017

In addition, Eurostat provides guidance on the accounting rules for Excessive Deficit Procedure (EDP) and Government Financial Statistics (GFS) complementing the general rules of ESA 95 as interpreted in the ESA 95 Manual on Government Deficit and Debt and in the Eurostat decisions.

Complete information on GFS, methodology and procedures is available in:

http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/introduction

2. *Before the submission of data to the EU, how are such data checked, audited or verified at the member state level?*

Member States' National Statistical Institutions (NSIs), in cooperation with their two principal partners -the national central banks and the appropriate department of the Ministry of Finance- have the responsibility for "translating" the public finance data received from all the upstream suppliers into accounts consistent with ESA 95 rules. This "translation" is the core of the specific competence of NSIs. They do it in accordance with the European Statistics Code of Practice. It builds upon a common European Statistical System (ESS) definition of quality in statistics and targets all

relevant areas including the institutional environment, the statistical production processes and the output (the official statistics). For further information:

<http://epp.eurostat.ec.europa.eu/portal/page/portal/quality/introduction>

However, it could be difficult for the NSIs to take full responsibility for the quality of data transmitted by its public finance suppliers as input. They neither have the legal power nor the competence to certify public accounts, and even if they had, they wouldn't have enough resources to cover the large number of entities supplying these data.

Member States' Supreme Audit Institutions (SAIs) might play a role in the process of ensuring the quality of these upstream source data. However, it has to be noted that although SAIs operate in every Member State and have similar goals, there are also differences that can be important when discussing this potential role.

In October 2011 the Contact Committee of the Heads of the EU SAIs and the ECA set up a task force to explore the possibilities for cooperation with Eurostat and national statistical institutions. One of the areas this task force intends to explore concerns the role that SAIs play or could play in the verification/assurance of the quality of data flowing to the NSIs from national entities.

3. How EU (Eurostat) or ECA checks, audits or verifies the data submitted by Member States?

Eurostat shall regularly assess the quality both of actual data reported by member States and of the underlying government sector accounts compiled according to ESA 95. For further details see Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the excessive deficit procedure, which was amended in July 2010 (Council regulation (EU) No 679/2010) to increase Eurostat's powers.

WHAT HAVE THE “PROGRAMME FOR INTERNATIONAL STUDENT ASSESSMENT (PISA)” AND THE SR 1/2006 “COMBATING EARLY SCHOOL LEAVING” GOT IN COMMON? ANSWER: BOTH ASSESSED EDUCATIONAL PERFORMANCE IN THEIR OWN WAY

By John Sweeney, Head of unit, Audit methodology and support

On 30 March the Training Unit organised a seminar, chaired by the Secretary General, Mr Eduardo Ruiz Garcia, at which the Director of the European School in Luxembourg (ES), Mrs Panayota Vassilacou and Head of Unit of CEAD AMS, Mr John Sweeney, made presentations on the above topics. The seminar presented the opportunity to compare evaluation techniques, experiences and outcomes in the area of education.

In her presentation, Mrs Vassilacou explained that the **OECD PISA evaluation** assessed the reading, mathematics and science competence of 15-year-olds in 65 OECD countries every three years (15 years marking the end of compulsory education, and the start of specialisation in the educational systems in countries).

The European School of Luxembourg is the only European school participating in PISA, with all 15 years olds (except those in the country for less than one year) taking part. The results of the ES are compared by the Ministry with those of the Lycee Classique of Luxembourg, both of which have the same educational orientation.

The 2009 PISA focused firstly on mathematics, and then on language and science. In May 2012 the main subject will be language. The assessment consists of test booklets (in French, German and English) of ability questions and a booklet of survey questions on the background of the family and the students' opinions of their school experiences. It is run by external supervisors with the ES providing the students and facilities and the Ministry of Education covering all expenses.

In 2009, 135 students were assessed in their 1st language and 134 in their 2nd language. Mrs Vassilacou explained that it was not really accurate to compare one school (the ES) with a national system, as the composition of the student populations differ substantially. Neither were the results or trends between 2003 and 2009 PISAs comparable, as not all ES students participated in the earlier assessment. While the International Schools in Luxembourg and elsewhere participate in the PISA, they do not publish their results, although they, along with the results of ES L1 are included within the PISA results for Luxembourg as a whole.

Regarding results, she highlighted indicative improvements in science and language over the period, with mathematics remaining stable. In language the ES students recorded lower scores than the OECD average in the domain “reflect and evaluate” the text. The girls were better in languages and the boys better in mathematics and sciences, which is expected. However, there was a larger gender differential in the overall Luxembourg results on mathematics and science, compared with that of the ES.

In comparing mean performance on the three subjects, reading; mathematics and science across the three languages sections in the ES, the highest performing section was English-speaking, followed by the German and French-speaking sections respectively. Furthermore, the pupils following French as L2 scored higher across the subjects than those following English as L2.

The PISA assessment also has a qualitative element, where a questionnaire assesses students' attitudes towards reading and the school environment. As Mrs Vassilacou explained, the first priority of the ES is security of students, followed by their well-being, and finally their education.

WHAT HAVE THE “PROGRAMME FOR INTERNATIONAL STUDENT ASSESSMENT (PISA)” AND THE SR 1/2006 “COMBATING EARLY SCHOOL LEAVING” GOT IN COMMON? ANSWER: BOTH ASSESSED EDUCATIONAL PERFORMANCE IN THEIR OWN WAY

The results indicated that the ES needs to do more to equip its students to make decisions, as 33% of students felt that school did not prepare them for adult life; compared with a 24% OECD average. However, 90% of students reported getting on well with their teachers.

In response to a question, Mrs Vassilacou suggested that the progress in performance recorded by ES students could be attributed to the introduction of individual learning support for students, as well as the new course programmes, which may have corresponded better to the nature of the PISA assessment.

While PISA showed the benefits of direct assessment and statistical analysis of large populations, the second presentation by John Sweeney, examined how to assess performance in of specific educational actions, namely measures to **combat young people dropping out of school early**.

He referred to the fact that one of the advantages of PISA is that it is a longitudinal study, a league-table, giving a snap-shot of what the competency level of students is across the OECD countries every three years. In most cases when assessing performance of programmes or entities, the Court does not have this kind of performance information available to it, but must create the information and knowledge itself.

A further difference highlighted between the audit work and that of the PISA assessment was that ECA goes beyond measuring and describing the current situation, in order to identify factors affecting performance (both good and bad), so that it can recommend improvements. In the case of the PISA study, it is left up to the individual participating countries to analyse what the results could mean for it and take whatever action is necessary.

The audit of European Social Fund-supported actions combating Early School Leaving (ESL) was selected in 2006, because it was identified as an important element of European employment policy at the time, with a target set by the Council to halve the ESL rate by 2010. The topic represented an important financial and socio-economic issue in the area of education and social policy, with the level of ESL ranging from 10% - 45% in EU countries, despite improved economic conditions. It was also high risk funding from an SFM viewpoint, as EU funding was not normally available to the educational sector in Member States.

The Eurostat definition of ESL described the phenomenon not in terms of the “current problem” i.e. students quitting school, but in terms of the “outcome” of the problem, i.e. 18-24 year olds who have completed only lower secondary education and who are not studying or training. Furthermore the definition of what “training” entailed was left up to the Member States.

The preliminary research showed that as improvements in ESL were being reported in some Member States who were not in receipt of EU funding, one would have to isolate the effects of extraneous factors on ESL, in order to measure the impact of the additional EU funding. However, just as the PISA results of the ES were not comparable with those of national systems due to populations differing substantially, it would not be possible to make meaningful comparisons between the ESL rates across countries, due to different definitions, educational systems and labour market conditions. Therefore the audit did not attempt to establish causal relationships between the funding being provided and the change in the overall rate of drop-out. Instead it looked to see whether the money was being well-spent in accordance with sound financial management principles.

WHAT HAVE THE “PROGRAMME FOR INTERNATIONAL STUDENT ASSESSMENT (PISA)” AND THE SR 1/2006 “COMBATING EARLY SCHOOL LEAVING” GOT IN COMMON? ANSWER: BOTH ASSESSED EDUCATIONAL PERFORMANCE IN THEIR OWN WAY

In order to understand how the programmes and measures were being managed the audit examined whether the Commission was providing sufficient guidance and support to the MS authorities implementing these measures; whether funding was finding its way to the most needy regions; and whether beneficiaries were using the funding effectively by addressing specific objectives and meeting expected outcomes.

The audit also sought to capture the experiences of the various stakeholders, administrators, school directors, coordinators and students on the nature of the problems being addressed and the added value of these co-financed measures. It was not an objective to do a critical comparison of the different educational systems approach to ESL, but to identify additional, innovative and effective solutions being implemented by Member States with the support of EU funding. The focus was on measures which were not directly and closely related to the labour market, e.g. vocational training, but rather aligned towards dealing with the problem of ESL where it occurred.

As regards results, as usual, poor definition and targeting of regions and beneficiaries, poor measurement and monitoring of the student populations, and constraints to innovative practices to address ESL were found. However, targeted and effective projects such as differentiated curricula, special courses for “students-at-risk”, electronic school attendance systems, etc. were also identified. One such project sought to train young mothers in the habit of bring their pre-school children regularly to school, so as to reduce future absenteeism, while other projects set-up after-school homework support in the schools. These were presented in case-studies in the report. There were also important process-benefits identified, with the additional funding facilitating community players coming together in a consortium to agree and implement an action plan, and funded business plans pump-priming the provision of free support services from teaching staff.

The seminar presented two quite different evaluations of educational performance, both coming from different perspectives, but both equally effective for their own purposes.

LE CADRE JURIDIQUE DE L'UE RELATIF À LA DISCRIMINATION

Par Rosmarie Carotti

Séminaire organisé par le Secrétaire général en collaboration avec le Comité paritaire pour l'égalité des chances. L'intervenante était Madame Antonella SALERNO, co-auteur du livre "Échec à la discrimination". Spécialisée en droit de l'Union européenne, elle travaille comme avocate à Luxembourg et elle est chargée de cours à l'Université de Trèves.



Mme Antonella Salerno

En introduisant la conférence pour M. le Secrétaire général, Madame Cordero Valdavida, Directrice du service informatique, a rappelé que ce n'est qu'en 2008 que la Cour des comptes européenne a créé un comité paritaire de l'égalité des chances (COPEC) et que le dernier document qui vise à éviter toute forme de discrimination et à contribuer à mettre en œuvre une politique d'égalité des chances pour l'ensemble du personnel est celui des Lignes directrices de la Cour des comptes européenne en matière d'éthique.

Le sujet de l'égalité de traitement et de la non-discrimination dans le statut de la fonction publique européenne a été ensuite abordé par Madame Salerno qui dans la première partie a analysé les sources normatives du principe d'égalité de traitement et de non-discrimination. Selon la jurisprudence, les dispositions spécifiques interdisant la discrimination ne sont que l'expression d'un principe fondamental du Droit de l'Union qui veut que les situations comparables ne soient pas traitées de manière différente à moins qu'une différenciation ne soit objectivement justifiée.

Selon la jurisprudence, s'agissant des droits fondamentaux, le juge de l'Union s'inspire des traditions constitutionnelles communes aux États membres ainsi que des indications fournies par les instruments internationaux concernant la protection des droits de l'homme auxquels les États membres ont coopéré ou adhéré.

Il faut ensuite faire une distinction entre droit primaire et droit dérivé de l'UE.

Le « droit primaire » est formé par les traités internationaux constitutifs de l'UE dont la plupart contiennent des dispositions spécifiques sur l'égalité de traitement et la non-discrimination. On peut nommer dans ce contexte le traité sur l'UE (TUE), qui contient des dispositions d'application directe ; le Traité sur le fonctionnement de l'UE (TFUE), qui contient des dispositions d'application indirecte, et la Charte des droits fondamentaux.

La Charte des droits fondamentaux de l'Union européenne a été formellement adoptée à Nice en décembre 2000 par le Parlement européen, le Conseil et la Commission. Avec l'entrée en vigueur en 2009 du Traité de Lisbonne, la Charte s'est vue conférer une force juridique contraignante.

La Charte comporte un titre spécifique dédié à l'égalité: égalité en droit (art. 20), non-discrimination en général (art. 21), diversité culturelle, religieuse et linguistique (art. 22), égalité entre femmes et hommes (art. 23), droits de l'enfant (art. 24), droits des personnes âgées (art. 25) et intégration des personnes handicapées (art. 26). Les dispositions de la Charte sont invocables dans le domaine de la fonction publique européenne.

Le droit dérivé est constitué des directives. La Directive 2000/78/CE du Conseil du 27 novembre 2000 portant création d'un cadre général en faveur de l'égalité de traitement en matière d'emploi et de travail interdit toute discrimination fondée sur les convictions religieuses, le handicap, l'âge ou l'orientation sexuelle dans le domaine de l'emploi.

La Directive 2000/43/CE du Conseil du 29 juin 2000 relative à la mise en œuvre du principe de l'égalité de traitement entre les personnes sans distinction de race ou d'origine ethnique interdit toute discrimination fondée sur la race ou l'origine ethnique dans le domaine de l'emploi.

La Directive 2004/113/CE du 13 décembre 2004 mettant en œuvre le principe de l'égalité de traitement entre les femmes et les hommes dans l'accès des biens et des services et la fourniture de biens et services étend le champ d'application de l'interdiction de la discrimination fondée sur le sexe au domaine des biens et services.

Les directives sont des dispositions adressées aux États membres, non aux institutions. Dès lors, elles ne sont pas d'application directe dans le domaine de la fonction publique de l'UE. Néanmoins, la jurisprudence a reconnu l'invocabilité et une certaine efficacité des directives.

Le statut des fonctionnaires de l'UE contient plusieurs dispositions relatives au principe d'égalité de traitement et de non-discrimination. L'article 1er quinquies: est la disposition générale:

§ 1: Interdiction générale de toute discrimination dans l'application du statut

§ 2: Possibilité d'avantages spécifiques pour le sexe sous-représenté afin de garantir une pleine égalité entre hommes et femmes dans la vie professionnelle

§ 3: Égalité de chances entre hommes et femmes

§ 4: Définition de « handicapé » et prévision d'«aménagements raisonnables »

§ 5: Preuve de la discrimination

§ 6: Limitations de l'égalité de traitement

Mais il existe d'autres dispositions spécifiques:

L'article 1er quater: toute référence dans le statut à une personne de sexe masculin s'entend également comme faite à une personne de sexe féminin, et vice versa, à moins que le contexte n'indique clairement le contraire.

L'article 5, § 5: les fonctionnaires appartenant au même groupe de fonctions sont soumis à des conditions identiques de recrutement et de déroulement de carrière.

L'article 12 bis, § 4: Le harcèlement sexuel (comportement à connotation sexuelle non désiré par la personne à l'égard de laquelle il s'exerce et ayant pour but ou pour effet de l'atteindre dans sa dignité ou de créer un environnement intimidant, hostile, offensant ou embarrassant) est traité comme une discrimination fondée sur le sexe.

Dans la deuxième partie de son exposé, Madame Salerno a éclairci le principe d'égalité de traitement et la notion de discrimination.

Égalité de traitement et discrimination constituent les deux faces de la même monnaie. En effet, le principe d'égalité de traitement comporte l'interdiction de la discrimination. La jurisprudence pourtant s'est toujours plutôt préoccupée de définir la notion de discrimination que celle d'égalité de traitement.

Selon une jurisprudence constante, la discrimination consiste à traiter (a) de manière identique des situations qui sont différentes ou (b) de manière différente des situations qui sont identiques, (c) sans aucune justification objective. Ainsi, il y a violation du principe d'égalité de traitement, applicable au droit de la fonction publique de l'Union, lorsque deux catégories de personnes dont les situations factuelles et juridiques ne présentent pas de différence essentielle se voient appliquer un traitement différent et qu'une telle différence de traitement n'est pas objectivement justifiée.

Il est distingué couramment entre discrimination directe et indirecte. Il y a discrimination directe lorsque la discrimination est apparente et l'on parle de discrimination indirecte lorsque la discrimination n'est pas apparente. Elle se produit quand une disposition, un critère ou une pratique apparemment neutre affecte un groupe de personnes de façon nettement plus défavorable que d'autres personnes se trouvant dans une situation comparable. Il paraît qu'aucune jurisprudence dans le domaine de la fonction publique de l'Union ne porte sur un problème de discrimination indirecte.

La notion de discrimination comporte trois éléments:

- Comparaison entre deux situations afin de déterminer si elles sont identiques ou différentes
- Traitement appliqué à ces deux situations, qui peut être identique ou différente
- Justification du traitement appliqué.

Les deux éléments les plus difficiles à apprécier et à appliquer sont la comparaison et la justification.

Il n'y a pas de discrimination lorsque les situations en cause ne sont pas comparables. De ce fait, la troisième partie était réservée à la comparabilité des situations en cause concernant les différentes catégories de personnel prévues par le statut et le RAA (Régime applicable aux autres agents), s'agissant par exemple de l'admission de certaines catégories d'agents au bénéfice exclusif de garanties statutaires et d'avantages de sécurité sociale ou de différences entre les fonctions du rapport de notation et les fonctions du rapport de fin de stage. D'autre part, la situation de fait d'un fonctionnaire stagiaire n'est pas comparable avec celle d'un fonctionnaire exerçant ses fonctions depuis des années.

Ainsi, les agents contractuels qui se voient proposer un premier contrat et ceux dont le contrat est renouvelé ne sont pas dans des situations comparables, de telle sorte qu'ils peuvent faire l'objet d'un traitement différencié quant à la durée des contrats d'engagement. De même, la situation d'un fonctionnaire en service diffère sensiblement de celle d'un retraité.

Encore, les fonctionnaires recrutés après le 1^{er} mai 2004 ne se trouvent pas dans la même situation juridique que les fonctionnaires recrutés avant cette date, car, au moment de l'entrée en vigueur de la réforme, à la différence des fonctionnaires déjà recrutés, ils n'avaient qu'une vocation à être nommés. Une telle différence de traitement repose sur un élément objectif et indépendant de la volonté du législateur communautaire, à savoir la date du recrutement décidé par l'autorité investie du pouvoir de nomination.

Bien sûr la jurisprudence même n'est pas quelque chose de statique et peut devenir obsolète comme dans le cas des partenariats non matrimoniaux qui désormais sont traités au même titre que le mariage, pourvu que toutes les conditions énumérées dans le statut soient remplies.

La quatrième partie était centrée sur la justification de la différence de traitement. Certaines circonstances ne peuvent jamais servir de cause de justification. Dans l'application du statut actuel est interdite toute discrimination fondée sur le sexe, la race, la couleur, les origines ethniques ou sociales, les caractéristiques génétiques, la langue, la religion ou les convictions, les opinions politiques ou toute autre opinion, l'appartenance à une minorité nationale, la fortune, la naissance, un handicap, l'âge ou l'orientation sexuelle.

Dans le respect du principe de non-discrimination et du principe de proportionnalité, toute limitation de ces principes doit être objectivement et raisonnablement justifiée et doit répondre à des objectifs légitimes d'intérêt général dans le cadre de la politique du personnel. Ces objectifs peuvent notamment justifier la fixation d'un âge obligatoire de la retraite et d'un âge minimum pour bénéficier d'une pension d'ancienneté.

Les limites du principe d'égalité de traitement ont formé l'objet de la partie V. Il s'agit là de situations dans lesquelles un traitement discriminatoire n'est pas considéré illégal.

Le principe de l'égalité de traitement n'empêche pas, par exemple, les institutions de l'Union de maintenir ou d'adopter des mesures prévoyant des avantages spécifiques destinés à faciliter l'exercice d'une activité professionnelle.

Le statut prévoit deux types de mesures de discrimination « positive »:

- « Avantages spécifiques » (art. 1^{er} quinquies, § 2 et 3). L'adoption des avantages spécifiques constitue simplement une faculté et non une obligation pour les institutions
- « Aménagements raisonnables » (art 1^{er} quinquies, § 4). Il s'agit des mesures de discrimination positive à l'égard des personnes handicapées,

La dernière partie avait trait au contrôle de la discrimination et des moyens de preuve, une des questions les plus problématiques du contrôle, et des remèdes de la discrimination. Lorsque le juge constate l'existence d'une discrimination directe, il laisse sans application la mesure discriminatoire, lorsqu' il constate l'existence d'une discrimination indirecte, il doit appliquer aux membres du groupe défavorisé le régime prévu pour les membres du groupe favorisé.

PRÉSENTATION DU RAPPORT ANNUEL 2010 PAR M. JUAN RAMALLO, ANCIEN MEMBRE DE LA COUR

Par le Cabinet de M. Tomé Muguruza



M. Gracia Escudero, Président du Sénat espagnol et M. Juan Ramallo, ancien Membre de la Cour

Le 10 janvier 2012 au Sénat de Madrid, M. Juan Ramallo, Membre espagnol de la Cour, et son équipe ont présenté les conclusions du Rapport annuel pour l'exercice 2010. Cette présentation, initialement programmée pour novembre dernier, avait été reportée en raison des élections anticipées en Espagne. Des Sénateurs espagnols, un Membre espagnol du Parlement européen, des Présidents et auditeurs de la Cour des Comptes d'Espagne et des organes de contrôle externe régionaux ont assisté à la présentation.

Le Président du Sénat, M. Pio Garcia Escudero, a ouvert la séance avant de laisser la parole à M. Manuel Nuñez Perez, Président de la Cour des Comptes d'Espagne pour un discours sur

« L'Éthique, la transparence et le contrôle en période de crise » suivi par le discours de M. Juan Ramallo sur « Le contrôle externe des fonds publics en temps de crise ».

Le discours prononcé par M. Juan Ramallo était composé de 3 parties : un résumé de l'activité de la Cour durant l'exercice 2011, le contrôle externe des fonds publics en période de crise et pour finir les principales lignes du Rapport Annuel en ce qui concerne la DAS 2010 et les résultats afférents à l'Espagne.

M. Ramallo a souhaité s'attarder plus longuement sur l'un des grands thèmes qui préoccupe l'Union ces derniers mois : le contrôle externe des fonds publics en période de crise et les dangers de l'introduction des nouvelles mesures financières de l'Union, mesures qui tendent à favoriser la montée des positions eurosceptiques en Europe.

En réponse à la crise financière, la Commission a institué le Système de surveillance financière, chargé de la surveillance macroprudentielle, ainsi que trois autorités de surveillance couvrant les secteurs de la banque, des valeurs immobilières et de l'assurance. La Cour est chargée de mener à bien un audit de ces autorités de surveillance dans le but d'évaluer la rapidité et l'efficacité de la mise en œuvre des réformes de la Commission concernant le système financier.

L'Union a également mis en place des mesures pour appuyer la stabilité du secteur financier, favoriser la récupération et la croissance économique et apporter une aide financière aux États membres. Ces mesures entraînent des changements dans l'orientation de la politique économique et budgétaire de l'UE. Ces changements, qui génèrent la création de nouveaux organismes et instruments, établissent de nouvelles structures et procédures politiques et entraînent d'importantes implications dans l'utilisation des fonds publics qui deviennent une nouvelle menace quant à la gestion, la transparence et le contrôle du secteur public.

La Cour des Comptes, dans son programme de travail 2012, a inclus une étude préliminaire des mécanismes d'aide financière d'urgence et temporaires (le Mécanisme Européen d'aide financière à moyen terme de 2002 et le Mécanisme Européen de Stabilisation Financière de 2010). S'agissant du Fond Européen de Stabilité Financière, entité privée hors du contrôle de la Cour des Comptes, l'audit externe sera réalisé par une entreprise d'audit privée.

M. Ramallo a fait part de ses inquiétudes quant à la mise en place du nouvel instrument financier, qui a fait l'objet de récentes discussions entre les Chefs d'État et le Gouvernement de l'Union : *le Mécanisme Européen de Stabilité*, en principe permanent, qui remplacera les deux instruments



Sénat espagnol

précédents et entrera en vigueur en juillet 2012. Cet instrument, construit sur le principe d'une Institution financière internationale (de type FMI), a pour but d'apporter une aide financière aux pays de la zone euro et servira à garantir une stabilité financière, financée par les États membres de la zone euro et non plus par le budget de l'Union.

Ce nouvel instrument financier a été créé par la signature d'un Traité international entre les États membres de la zone euro. A la lecture du traité de création, la Cour a exprimé ses inquiétudes quant aux conséquences que ces nouvelles mesures, pour répondre à la crise, pouvaient entraîner pour l'audit public. Ainsi, son article 30 prévoit

la création d'un Comité des commissaires aux comptes composé de cinq membres désignés par le Conseil des Gouverneurs dont deux provenant des institutions supérieures de contrôle des États membres de la zone euro, qui siègent par rotation, et d'un membre de la Cour des comptes européenne. Même si la présence de la Cour des comptes et des Instances supérieures de contrôle au sein du Conseil des auditeurs permettra de garantir la transparence et l'obligation de rendre compte, M. Juan Ramallo a cependant rappelé que la Cour joue ici un rôle qui va au-delà du sien selon le Traité de Lisbonne puisqu'il ne s'agit pas du budget de l'Union.

En cette période de crise que traverse l'Europe, les Institutions européennes compétentes, et en particulier le Parlement et le Conseil, devraient, avant l'application de ces nouvelles règles qui sont entrain de se définir, approfondir leur réflexion sur les normes de comptabilité, les activités de la banque centrale et le suivi des politiques fiscales.

Cette crise a fait naître de nouvelles interrogations quant à l'audit public de l'Union et dans la zone euro. Cependant, et conformément à son mandat, la Cour s'engage à participer au contrôle des nouveaux organismes de supervision, des mécanismes d'aide impliquant le budget l'Union et, dans la mesure du possible, sur l'activité déployée par la Commission dans le cadre du « Semestre européen ». M. Ramallo pense néanmoins que dans certains cas ces dispositifs d'audit public se révéleront clairement insuffisants et, dans d'autres cas, excessifs.

M. Ramallo a consacré la troisième partie de son discours à la DAS (notamment aux changements dans sa structure), à un résumé des principales observations du Rapport Annuel 2010, en particulier celles concernant l'Espagne.

M. Ramallo a clôturé son intervention en rappelant à l'assistance qu'il s'agissait pour lui de sa dernière présentation du Rapport Annuel de la Cour des comptes et a profité de cette occasion pour remercier l'assistance pour l'aide et la compréhension qui lui ont été manifestées.

Suite à l'intervention de M. Ramallo, notre Secrétaire Général, M. Ruiz García, a présenté les conclusions du Rapport Annuel sur l'« Agriculture et les ressources naturelles ». Sa présentation a été suivie par celle de MM. Gonzalez Bastero et Costa de Magalhães sur respectivement les conclusions pour le domaine « Cohésion, énergie et transport » et les résultats de l'audit sur les « 8^{ème}, 9^{ème} et 10^{ème} Fonds européens de Développement ».

M. Ramallo et son équipe se sont ensuite prêtés à une série de questions/réponses avant de clôturer la séance.

DÉCÈS

**HOMMAGE À L'ANCIEN PRÉSIDENT DE LA COUR DES COMPTES EUROPÉENNE,
M. JUAN MANUEL FABRA VALLÉS**

Le collège des Membres a rendu hommage à M. Juan Manuel Fabra Vallés, ancien Président de la Cour des comptes européenne, décédé le 14 avril 2012, en observant une minute de silence lors de la réunion de la Cour du 19 avril 2012.

Un article rendra hommage à M. Fabra Vallés dans la prochaine édition.

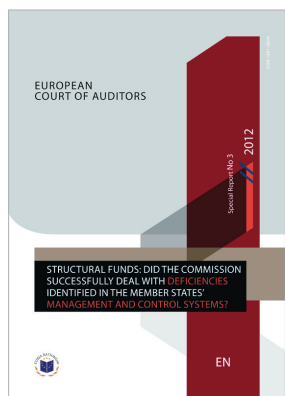
**VISITE À LA COUR DES COMPTES EUROPÉENNE DE
M. MARTIN SCHULZ,
PRÉSIDENT DU PARLEMENT EUROPÉEN**

17 AVRIL 2012



Mardi 17 avril 2012, M. Martin Schulz, Président du Parlement européen, a effectué une visite de la CdCE, en compagnie de son chef de cabinet, de son porte-parole, d'un conseiller et du chef du protocole. Il a rencontré M. Vítor Caldeira, Président de la Cour, et M. Louis Galea, Doyen de la Chambre IV, afin de discuter des relations entre la CdCE et le Parlement européen, notamment sa commission du contrôle budgétaire, dans le cadre de la procédure de décharge. Leurs discussions ont porté également sur l'obligation de rendre compte dans le secteur public et sur l'audit du nouveau mécanisme de stabilité.

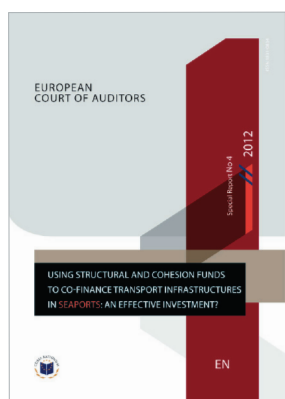
SPECIAL REPORT N°3/2012



STRUCTURAL FUNDS: DID THE COMMISSION SUCCESSFULLY DEAL WITH DEFICIENCIES IDENTIFIED IN THE MEMBER STATES' MANAGEMENT AND CONTROL SYSTEMS?

When significant deficiencies are identified in the Member States' management and control systems for Structural Funds, the Commission has to ensure that past irregularities are corrected and that systems are improved for the future. In this report the Court assessed whether the Commission dealt in a satisfactory way with deficiencies identified in the Member States' systems.

SPECIAL REPORT N°4/2012



USING STRUCTURAL AND COHESION FUNDS TO CO-FINANCE TRANSPORT INFRASTRUCTURES IN SEAPORTS: AN EFFECTIVE INVESTMENT?

The European Court of Auditors assessed the objectives and outputs of 27 randomly selected transport infrastructure projects in seaports which were co-financed between 2000 and 2006 through the European Regional Development Fund and the Cohesion Fund. The Court found that only 11 out of the 27 projects were effective in supporting transport policy objectives. In addition, some constructions had not been completed, some were not in use and others will need considerable further investment before they can be put into effective use. The Court's report puts forward various reasons to explain these findings and makes recommendations to address the shortcomings noted so as to improve future EU-spending in seaports.

..... *IN MAY 2012 THE COURT SAYS:*

HELLO TO		GOODBYE TO	
PERRON	Christophe	ROST	Patrick
MAMANGAKIS	Georgios	VALENTINI	Edoardo
BOZINIS	Maria	BAUER	Marie-Jose
SITKO	Joanna		
FULOP	Gyozo		

..... **DÉCÈS**

Nous avons le regret d'annoncer le décès de Mme FLORENCE BARBIN, survenu le 22 mars 2012



European Court of Auditors
Luxembourg

European University Institute - Florence
Historical Archives of the European Union



The European Court of Auditors and the European University Institute (Historical Archives of the European Union) have created a programme of grants for researchers engaged in research on European public finances, in particular their impact on various areas of European society and culture, and on the historical development of the "external control" function in the EU context. The intention is to award two grants. It should be stressed that the programme is open to any type of researcher (e.g. lawyers, economists, historians or public-finance specialists) interested in the EU's public finances and the impact thereof.

1. OBJECTIVE

These grants are intended to enable researchers with an interest in EU public finances to broaden their research by studying the Historical Archives of the European Union to which the Court has entrusted its own historical archives, and the archives of the Audit Board (1958-1977).

Through the programme, the Court wishes to make it easier for researchers to access and consult the collections available at the Institute in Florence.

2. ADMISSION

The following are eligible to apply:

- all current postgraduate students (master's and doctoral candidates);
- all postdoctoral researchers or university professors who have completed a master's degree or doctorate in the past five years (from completion of the degree to the date the application is submitted) and who currently hold an academic appointment.

Applicants should be preparing a thesis, dissertation, or scholarly article relating to EU public finances, in one or more of the disciplines of human and social sciences (e.g. history, economics, political sciences, law or public administration).

Research projects presented by postgraduate students or postdoctoral researchers should preferably be directly related to their doctoral or master's field of research.

In view of the nature of the files concerned, candidates should have a sound knowledge of English and French. Knowledge of other EU languages would be an advantage.

Only individual applications will be considered for the programme.

Candidates are not allowed to submit their application with the same research subject on more than two occasions.

These eligibility criteria will be strictly applied.

3. APPLICATION PROCEDURES AND DEADLINE

Applications must be sent or postmarked (respectively by e-mail or post) to the Academic Service of the European University Institute (see address below) **by 18 June 2012 at the latest**. Confirmation that an application has been accepted will be sent by e-mail one week after it is received.

Applications and all supporting documentation must be submitted in either English or French. (Naturally, the research itself and subsequent publications may be in any of the official languages of the European Union.) The application file should include only the information required (see below).

Official application forms are available on the European University Institute's website (see address below).

Completed application files should include:

- a detailed presentation of the research proposal, including a description of the research subject, its academic significance and its impact on research in the field, previous academic work performed in the field of study, the methodology to be applied, and the schedule for the project (five pages maximum);
- a detailed and annotated bibliography of sources and studies related to the research (five pages maximum);
- justification of the need to use the European Court of Auditors' archives in Florence;
- a statement of the applicant's plans for scholarly publication of the research results;
- a list of the applicant's previous publications (no more than 10, including the most recent);
- a letter of recommendation from a professor of a university or university-level research institute, providing an evaluation of the scholarly significance of the project and an assessment of the candidate's training, abilities, and motivation for the research proposed. This letter must be written on institutional notepaper and included in the applicant's dossier.

4. GRANT AWARDS

Successful applicants will receive a research grant of 5 000 € to cover all research expenses, including:

- transport for one round trip between the grant holder's permanent residence and Florence;
- accommodation in Florence for the duration of the grant holder's use of the archives.

The grant will be paid in two instalments:

- a first instalment of 3 000 € at the start of the research, as attested by the Director of the Historical Archives of the European Union;
- a second instalment of 2 000 € after an essay on the grant holder's research subject has been submitted to the Selection Committee.

5. SELECTION AND NOTIFICATION

The Selection Committee is composed of current or former officials of the European Court of Auditors, renowned experts in the field of public finances and audit, and the Director of the Historical Archives of the European Union. Decisions are based upon the quality of the application file, the significance and originality of the proposed research, the feasibility of the project, the candidate's ability to carry out the research satisfactorily, as well as the need to come to the Archives in Florence to consult the European Court of Auditors' archives.

Applicants will be notified of the outcome of their application **by the end of June 2012**.

6. PUBLICATIONS AND COMMITMENTS

Grant holders will undertake to ensure that all subsequent publications or productions, using in whole or in part the results obtained under the auspices of the research grant, will appropriately acknowledge the Postgraduate Research Grant Programme. In addition, they will provide the Historical Archives of the European Union with at least five copies of any such publications or productions.

Upon completing their stay, grant holders will submit to the Selection Committee an essay on their research subject.

SECRETARIAT

Applications and any related correspondence should be sent to:

The European University Institute
Academic Service
Badia Fiesolana, Via dei Roccettini, 9,
50014, San Domenico di Fiesole
Italia
e-mail: applyauditcourt@eui.eu
Tel: +39 055 4685 373 or 379... Fax: +39 055 4685.444...
website: www.eui.eu/Servac/

To find out more about the institutional profile and activities of the **European Court of Auditors**, please consult the Court's website: www.eca.europa.eu.

ADDITIONAL INFORMATION**Selection Committee**

The Members of the Selection Committee for the 2012 Postgraduate Research Grant Programme are: Jean-Jack Beuotte, former Director at the European Court of Auditors (Chairman of the Selection Committee);

Jean-Marie Palayret, Director of the Historical Archives of the European Union and Associate Professor of the History of European Integration and EEC - ACP Relations at the "Institut des hautes études européennes de Strasbourg" (Robert Schuman University);

Carlo degli Abbati, former official of the European Court of Auditors, and currently responsible for the Jean Monnet "History of European Integration" course at the University of Genoa.

Former Grant Owners (2007-2011)

YEAR	GRANT HOLDER	TITLE OF THE RESEARCH PROJECT
2007	SANCHEZ BARRUECO Maria Luisa (ES)	L'impact de la compétence consultative de la Cour des comptes européenne sur les finances publiques de l'Union européenne
2008	NEHEIDER Susanne (DE)	Compliance with budgetary rules in the process of European integration : Implications for the general reform of the EU budget
2008	VARDABASSO Valentina (IT)	La création de la Cour des comptes européenne : un exemple de diplomatie parlementaire
2009	FORTVINGLER Judit (HU)	Auditing EU funds Europe wide: towards a common audit methodology?
2009	ŁACNY Justyna (PL)	And what if the EU funds are misspent? Shared management and shared responsibility of the Member States and the Community institutions for management and control of the EU funds
2010	not awarded	NA
2011	STEPHENSON Paul (UK)	Auditing Europe: the politics and culture of institutional change in the financial control of the European Union
2011	TALAGA Robert (PL)	Proceedings of distribution of the EU Funds and control process of implementation of the EU Regional Policy

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