Resolution
on Public Sector Accounting Standards for European Member States (EPSAS)

CC-R-2014-01

The Contact Committee,

Recognizes that with the Council directive 2011/85/EU the question of common public accounting standards has become of considerable relevance also for the EU SAIs;

Having agreed in Resolution CC-R-2012-05 to closely monitor any discussion on this issue as a matter of primary interest in the context of cooperation within the EU-SAIs Contact Committee;

Having agreed in Resolution CC-R-2013-04 that the Task Force on EPSAS shall closely monitor the process, take an active part in the foreseen Working Group on EPSAS of the European Commission, and to report in front of the Contact Committee;

Knowing that the European Commission is preparing the development of Public Sector Accounting Standards for European Member States (EPSAS);

Taking into account the activities of the Eurostat Task Forces on EPSAS;

Being aware that the European Commission is planning to submit a Communication of the Commission by the end of 2014 and a proposal for a framework regulation on EPSAS by the end of 2015;

With regard to the plans of the European Commission to establish a Working Group for the development of EPSAS;

Decides to ask the Contact Committee Task Force on EPSAS to continue to monitor the developments with respect to EPSAS;

Encourages SAIs to

○ keep in contact with the national finance ministries concerning this issue;
○ make contributions to the work of the Eurostat EPSAS Task Forces on Governance and Standards where appropriate;
○ share the information within the Members of the Contact Committee.

Decides to post this resolution on the Contact Committee website.

Luxembourg, 16 October 2014

SAI Rapporteur: SAIs of France and Germany
Original language: EN