

Procedures in the European Court of Auditors

Source: CVCE. European Navigator. Susana Muñoz - Raquel Valls.

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The Court of Auditors appoints one Member as rapporteur for each of the audits that it carries out. Where it is required to deliver an opinion, the Court appoints the rapporteur(s) responsible for considering the matter and for preparing the draft opinion. For the presentation of observations, the rapporteur is the Member responsible for the audit sector involved. For horizontal aspects of the audit, it is the Member specifically appointed to this role by the Court.

After it has been considered by the audit group, the draft report prepared by the rapporteur is reviewed by the Court as a body. The Court may order that the file be closed, be further investigated, or be pursued through its inclusion in the annual report or by the presentation of observations. Where the Court decides to pursue an issue before definitively adopting its observations and to include them in annual or special reports, it gives the institutions under audit the opportunity to formulate replies. Once adopted by the Court and signed by the President, the definitive texts of acts of the Court (reports, opinions, observations and statements of assurance) are forwarded to the various institutions. The Court decides on a case-by-case basis whether to publish the acts in the Official Journal of the European Union. Replies from the institutions under audit are published together with the observations of the Court.