

Organisation of the European Court of Auditors

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Organisation of the European Court of Auditors

The Court of Auditors is organised and operates as a body. This does not prevent the internal allocation of duties between its Members. However, the Treaty of Nice authorises the establishing of internal chambers in order to adopt certain categories of reports or opinions under the conditions laid down by its Rules of Procedure.

(a) The Presidency

The President of the Court is elected by the Members of the Court for a term of three years. This term of office is renewable. He is appointed by secret ballot of the Members who have applied for the post, by a majority of two-thirds of the votes cast. The President carries out the following duties:

- convening and chairing the meetings of the Court, and ensuring that debates run smoothly;
- ensuring that decisions taken by the Court are implemented;
- ensuring that departments run smoothly and that the various Court activities are soundly managed;
- appointing a representative of the Court in contentious proceedings in which it is involved;
- representing the Court in external relations.

The President may delegate these tasks to one or more Members of the Court.

(b) Audit groups

These groups have a preparatory role and are created by special implementing decisions of the Court which lay down their respective powers. On a proposal from the President, the court assigns each of its Members to an audit group.

The vertical audit groups allocate the tasks which fall within their jurisdiction between their members while ensuring a balanced allocation of the overall workload.

Horizontal audit groups are composed of the Member to which the Court has entrusted responsibility for a horizontal task, a representative of each vertical audit group and, where necessary, other Members that the Court may assign to them.

According to the powers laid down on 12 September 2002, there exist four vertical audit groups (Audit Groups I, II, III and IV) and one horizontal group (divided into two sectors, one sector known as ADAR, which is responsible for coordination of the procedure for drawing up reports, and the other as DOS, which coordinates work on the Statement of Assurance).

(c) The Secretariat-General

The Court elects the Secretary-General by secret ballot. He draws up draft minutes of meetings and keeps archives of all decisions, letters from the President, all Court and audit group decisions and minutes of the meetings of the Court and of the audit groups. He takes steps to ensure the notification and publication of Court documents in the Official Journal of the European Union. He assists the President in undertaking preparations for the meetings of the Court and in ensuring compliance with procedures and the proper implementation of Court decisions. He is responsible for personnel management and for Court administration.