

## Address by Juan Manuel Fabra Vallés (27 November 2002)

**Caption:** Address delivered by Juan Manuel Fabra Vallés, President of the European Court of Auditors, on 27 November 2002, in Luxembourg, on the occasion of the 25th anniversary of the institution.

**Source:** 25th anniversary of the European Court of Auditors, Address by Juan Manuel Fabra Vallés, President. [ON-LINE]. [Luxembourg]: European Court of Auditors, [21.02.2003]. Disponible sur [http://www.eca.eu.int/EN/DISCOURS/fabra\\_271102.pdf](http://www.eca.eu.int/EN/DISCOURS/fabra_271102.pdf).

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**Publication date:** 23/10/2012

## Address by Juan Manuel Fabra Vallés, President, on the occasion of the 25th anniversary of the European Court of Auditors, on 27 November 2002 in Luxembourg

In the event of any divergence of spoken text from written text, the spoken text shall prevail.

Ladies and Gentlemen,

Speeches marking the anniversary of an institution often follow an ineluctable logic. The speaker will go on at length about the achievements of the past, dwell a while on future challenges and end with a brief word to the staff, who thus, for want of time, have to make do with whatever remains of the speech. Today I intend to reverse that logic a little.

This celebration of the twenty-fifth anniversary of the Court is first and foremost a celebration of the Court's staff. I want therefore to begin this evening by paying tribute to the men and women who for 25 years have made - and continue to make - the European Court of Auditors what it is. The spirit of service which drives them all, from the Members through to the last Court employee, is the real driving force of this institution.

Allow me also to take the opportunity to salute the work of my predecessors, each of whom, from Sir Norman Price to President Karlsson, made a decisive contribution towards establishing the European Court of Auditors as an independent body at the service of the people of Europe.

Ladies and Gentlemen, I shall spare you a long and painstaking report on our activities. Instead I wish to focus on the main feature of our professional ambition over the past 25 years. It can be summed up in a single phrase: to be the financial conscience of the European Union. A conscience does not decide, neither does it compel, but it does make suggestions, offer choices and indicate the way ahead. That, in a nutshell, is our approach.

Pursuant to Article 248 of the Treaty establishing the European Community, the Court assists the European Parliament and the Council in exercising their powers of control over the implementation of the budget.

Firstly, this duty of assistance takes the form of subjecting to meticulous objective analysis the manner in which the Community's budget is spent. In this way the Court contributes to European financial transparency and the endorsement by governments and the European Parliament of the Commission's management role - an endorsement which is crucial to the democratic functioning of the European institutions.

The Court also strives to give added value to the management of the Community's finances. Whatever the audit objective, be it to check the reliability of accounts, the legality and regularity of transactions or the soundness of financial management, a report by the European Court of Auditors is never simply a register of plus and minus points. It is first and foremost a document containing constructive, realistic proposals for improving the management of the programmes that are audited.

For 25 years, therefore, by scrutinising every major sector of Community activity our institution has been a party to the adventure that is European integration. We have acted not with earth-shattering pronouncements but with constancy and, dare I say, effectiveness. Thus it is that the recommendations which accompany the annual discharge given to the Commission by the budgetary authority are largely based on the work of the Court. What better proof of our institution's discrete but active presence at the heart of European debate?

In connection with that debate I would emphasise the good relations we have established with our partners, be they the subjects of audits - the Commission in particular - or the Council and Parliament, which we expect to listen to us but to whose criticisms too we pay careful attention.

The fact is that the Court as an institution is not entrenched in its habits and beliefs. Our professional strategy centres on the never-ending search for ways of improving the quality of our work. This search is a constant reminder that we need to keep a critical eye on our tools and methodologies in order to enhance the

service we offer both to the budgetary authority and to the subjects of our audits. The current debate concerning the Statement of Assurance and the introduction of a new computer-based audit support tool illustrate that need.

This then, Ladies and Gentlemen, was a rapid overview of our activity during the past 25 years. I shall now move on to the most pressing challenge that faces us in the immediate future - namely, the enlargement of the European Union. This enlargement is a tremendous historical and human adventure because it expunges from our continent the devastating effects of the Second World War; it also signals the completion of the humanistic and democratic dream nurtured by Europe's Founding Fathers. However, recognition of all that this step portends must not prevent us from making a pragmatic examination of the problems of adjustment which are likely to accompany enlargement. As far as our institution is concerned, adjustment will require a three-fold effort.

Firstly, the expansion from 15 to 25 or even 27 Members will necessitate review of the Court's operational procedure. Remember that the Court is a small institution which therefore cannot risk too much fragmentation of its management and decision-making bodies. The task of reconciling democratic legitimacy with effectiveness is a major challenge - not a secondary administrative concern - that we will need to take up without delay.

Secondly, at enlargement our auditors will be coming face to face with different forms of administrative and legal organisation and outlook. While fascinating, this could also impose certain obligations. A good deal of attention and a good many resources will have to be devoted to understanding the new Member States in full and evaluating their implementation of the *acquis communautaire*. Yet the Court has no reason to fear this challenge, provided it receives the requisite budgetary support.

Finally, enlargement will hasten a necessary and inevitable process that, moreover, has been on our agenda for several years. I am referring to the intensification of our collaboration with our partners in the Supreme Audit Institutions and the Commission's internal audit bodies. The ever-growing demands placed on European funds by the new Member States will require a substantial increase in Community expenditure and, as I have indicated, will take up a significant proportion of the Court's resources, all of this in a universal climate of budgetary rigour. Faced with this constraint, the Court will not be able to operate effectively unless it seeks closer ties with its partners in order to create synergies aimed at avoiding both duplication of effort and shortcomings in the control of Community funds. Naturally, this strengthened partnership, which the Court ardently desires, is unthinkable without respect for the independence of all concerned.

I cannot refer to this issue without acknowledging the presence this evening of the Heads of all the Supreme Audit Institutions of the Member States and the candidate countries alike. I know that for you this matter is just as crucial.

Ladies and Gentlemen, as I close one word comes into my mind: thanks.

- Thanks to all our guests representing our partners in the European Union, both the institutions and the Member States, for the kindness and honour that they do us in joining with us to commemorate this anniversary.

- Once again, thanks to the staff and Members of the Court for the work they have accomplished.

- Special thanks to the State of Luxembourg, which is honouring us this evening in the person of Prime Minister Juncker, for its hospitality and its loyal, effective partnership during the past twenty-five years.

I wish you all a pleasant evening.