



Data Protection Statement – General

How we process personal data when working on audits, reviews and opinions

At the European Court of Auditors (**ECA**), we collect data as part of our professional duties, primarily as evidence for our audits and material for our reviews and opinions (our **professional tasks**). Some of these data include personal information. We have a responsibility to look after this information, based not only on the applicable legislation and professional standards we follow as a supreme audit institution, but also on our own internal rules. **We take this responsibility very seriously.**

Regulation (EU) 2018/1725¹ of 23 October 2018 (the **EUDPR**) is the legal framework for **processing**² personal data.

In this data protection statement, we describe how we process and protect personal data as part of our work, particularly in terms of (i) requesting and collecting data and information; (ii) analysing the data and information we have collected; and (iii) reporting on the results of our work.

Who is responsible for handling your data?

The ECA is the **controller**³ of processing operations. Responsibility for our work is delegated to our audit chambers, which plan tasks, execute them, and approve the reporting of results. The audit chambers are to be regarded as the organisational entity within the meaning of Article 3(8) EUDPR (see footnote 3).

¹ Regulation (EU) 2018/1725 (**EUDPR**) of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC.

² Article 3(3) EUDPR: '**processing**' means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

³ Article 3(8) EUDPR: '**controller**' means the Union institution or body or the directorate-general or any other organisational entity which, alone or jointly with others, determines the purposes and means of the processing of personal data; where the purposes and means of such processing are determined by a specific Union act, the controller or the specific criteria for its nomination can be provided for by Union law.

What rules govern the use of your personal data?

The legal bases for processing operations are:

- **Article 5(a) EUDPR:** Processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority. Our powers are described in **Annex 1** of this data protection statement. See the section below entitled ‘**The ECA’s right of access to information**’ for more details.
- **Article 5(d) EUDPR:** In most cases, the applicable legal basis is the need to perform a task in the public interest or exercise of official authority vested in us. Thus, participation in meetings and the provision of any information to us is mandatory. **As such, it is not possible for auditees and beneficiaries of EU funds to object to any request for information we make by invoking privacy or data protection concerns.**

Consent as a legal basis is applicable solely where you participate in meetings or provide information to us on a voluntary basis⁴. You may withdraw your consent at any time by contacting the audit team member with whom you are in contact, or eca-info [at] eca.europa.eu.

The ECA’s right of access to information

We act within the limits of the powers conferred upon us by the [Treaty on European Union \(TEU\)](#) and the [Treaty on the Functioning of the European Union \(TFEU\)](#). These EU primary laws are complemented by EU secondary law (e.g. regulations and directives). For more information, see **Annex 1**.

Article 287(3) TFEU stipulates that our audit is based on records, and that **any document or information needed to carry out our tasks must be made available to us**. Our right of access to documents is also covered by Article 208(5) of the Financial Regulation, which stipulates that, in the performance of our tasks, **we have the right to full access to any information** related to financial instruments, budgetary guarantees and financial assistance, including by means of on-the-spot checks.

In sum, these and other provisions (see **Annex 1**) give us the right to access any document or information we consider necessary to perform our work. In this context, we interact with our auditees (including beneficiaries of EU funds) and other parties, as appropriate. This requires us to process the personal data of the parties concerned (see the section entitled ‘**What personal data do we process?**’). The documents or information we collect as part of our work may also contain personal data.

⁴ Where consent is the legal basis, if the individual withdraws consent for processing and there are no other legal grounds for processing, the controller should erase the data. However, if your data is still needed, for example as an integral part of audit evidence, your consent withdrawal request will not be granted, as per [Article 2\(1\)\(a\)](#) of [Decision No 42-2021](#) of 20 May 2021 adopting internal rules concerning restrictions of certain rights of data subjects in relation to the processing of personal data in the framework of activities carried out by the European Court of Auditors, which states: “Restrictions – 1. In accordance with Article 25(1) of the Regulation, the Court may restrict, on a case-by-case basis, the application of Articles 14 to 20, 35 and 36, as well as Article 4 thereof, in so far as its provisions correspond to the rights and obligations provided for in Articles 14 to 20, when: (a) carrying out audits, on the basis of Article 287 TFEU. Relevant restrictions may be based on Article 25(1)(c),(g),(h) of the Regulation”.

The various sources of personal data

We may receive your personal information from you directly, or indirectly from another body, such as (i) the auditee organisation or its official website; (ii) any EU database; (iii) a beneficiary of EU funds; (iv) a national authority directly, or indirectly via an official website; (v) private entities that are the beneficiaries of an EU grant or loan; and (vi) international organisations.

Personal data received directly from you as the party or individual directly concerned ('collection of personal data')

Collecting information for our work is not an anonymous procedure. When we hold meetings, send out questionnaires, or request information directly, the information we collect is linked to one or more individuals in respect of the personal information we have collected in this context.

Personal data received from an auditee or another party concerned ('obtaining personal data')

Many of the personal data we receive are provided by another controller (e.g. an EU institution, a Member State, or a national authority), when requested by us as part of our work. These other controllers will already have processed the data for their own purposes (e.g. because of an employment relationship, or because the institution or body has collected personal data for a specific programme when implementing EU spending or a policy it is responsible for) in compliance with the EUDPR.

Which personal data do we process?

The personal data we collect and process include the following:

- **identification details** (such as first and last name, organisation, position, email address and telephone number), as well as signatures on attendance lists in the case of face-to-face meetings;
- **inputs/answers to questions** if they contain personal data or are linked to a person. This may be the person who provides the information as a beneficiary or the representative of a beneficiary, other auditee or reviewee, or a body we are consulting as part of our work;
- **personal data included in the information/documents** provided to us by a beneficiary or other auditee.

Why do we collect your data?

Main purpose of processing

We process/keep personal data during our work for the purposes of:

- initiating contact;
- collecting information or data;
- organising and holding meetings;

- keeping a record of a meeting's participants, and/or a list of persons who provided information about a task; and
- assessing/analysing the information received in accordance with our mandate;
- reporting and disseminating the results of our work.

We have a professional obligation to retain this information as evidence of our work, and to keep this evidence for a number of years after the related task has been completed (see below).

Archiving

In accordance with [Council Regulation No 354/83](#), as amended, and ECA Decision 78-2007 on Archive Management, documents of enduring administrative and/or historical value are preserved and made available to the public wherever possible. The **historical archives** are open to the public after a period of 30 years, commencing on the date on which a document was created.

If a document created in a work context is selected for long-term preservation owing to its enduring administrative and/or historical value, it will be transferred to our historical archives at the end of the retention period specified in the section entitled '**How long do we keep your data?**'. The selection and archiving process is subject to appropriate safeguards⁵.

How long do we keep your data?

The documentation of evidence supporting a task, including personal data collected in this respect, is retained for seven years after publication of a report, in accordance with Article 75 of the Financial Regulation⁶.

In some cases, we may receive personal data from the auditee organisation or other concerned party that is necessary for the performance of the task, but not necessary for budgetary discharge, control and

⁵ The selection and archiving process is subject to appropriate safeguards that include ensuring compliance with the principle of data minimisation. For example, before documents are sent to the historical archives, they are checked and personal data are removed in accordance with the ECA retention schedule applicable to each document type, process, and information system maintained by the ECA Archives Service. The Archives Service is required to review documents in order to erase or pseudonymise any personal data they contain, with due regard to the principle of proportionality, before they are sent to the historical archives. For more information, please contact the Archives Service at eca-archives [at] eca.europa.eu. The ECA's historical archives are deposited at the Historical Archives of the European Union (HAEU) hosted at the European University Institute (EUI), processor to the ECA, in Florence, Italy.

It is important to note that seven years after publication of the audit report, the audit evidence is destroyed, and the documents that are kept are those with enduring administrative and/or historical value. These documents comprise: audit schedules and programmes, notification letters, reports, clearing letters, replies to clearing letters and analysis of replies, and quality control checklists.

⁶ Article 75 of the Financial Regulation states: "Keeping of supporting documents by authorising officers. The authorising officer shall set up paper-based or electronic systems for the keeping of original supporting documents relating to budget implementation. Such documents shall be kept for at least **five years** from the date on which the European Parliament gives discharge for the financial year to which the documents relate. Without prejudice to the first paragraph, documents relating to operations shall in any case be kept until the end of the year following that in which those operations are definitively closed. Personal data contained in supporting documents shall, where possible, be deleted when those data are not necessary for budgetary discharge, control and audit purposes. (...)". As the European Parliament grants discharge for the financial year -2 (e.g. in 2022 for the year 2020), the ECA has adopted a retention rule of seven-years from completion of a task.

undertaking our work. If personal data contained in supporting documents are not needed for budgetary discharge and audit purposes, we delete these data as soon as the task is completed. Also, where personal data are processed on the basis of the person's consent, the seven-year retention period is shortened wherever possible.

Who has access to your data and to whom will your data be disclosed?

Access to your personal data is strictly limited to our staff who need them for the purposes of their work.

Most of our tasks do not require personal data to be shared with any other recipient. Nevertheless, in certain cases and under specific circumstances, some data might be shared with other controllers, when essential and proportional. This can include when:

- a list of meeting participants is shared with the organisation involved;
- if, in the context of a task, you are responding on behalf of your organisation (because of your link/relationship/work-related exchanges with the auditee).

Where there is a specific regime protecting the data subject (e.g. rules on whistleblowing), your personal data will be protected accordingly.

Personal data may be shared with the European Anti-Fraud Office (OLAF), the European Public Prosecutor's Office (EPPO), the Court of Justice of the European Union (CJEU) and national courts as part of an administrative or criminal investigation, or in the event of prosecution. They may also be shared with the national audit institution concerned.

In other circumstances, if we share your personal data with a recipient, we will notify you beforehand.

If you lodge a complaint, your personal data may be transferred to the European Ombudsman and/or the European Data Protection Supervisor (**EDPS**) and/or our Data Protection Officer (**DPO**).

Our security measures to safeguard data

Data sets are stored securely at our data centre in Luxembourg, and are covered by the numerous measures taken to protect the availability, integrity and confidentiality of the institution's electronic assets.

The ECA's Secretary-General has overall responsibility for implementing the rules on access rights and compliance with the rules on data protection, but has delegated responsibility in these areas to different entities. We have an information security policy, and an Information Security Officer who ensures that we implement the policy correctly.

We have implemented general technical and organisational measures focused on IT security, IT asset management, physical security, operations security, communications security, information-security incident management, and personal-data breach procedures. In addition, we have implemented specific technical and organisational measures when carrying out a task, such as:

- duly authorised tools specifically designed and/or selected for the audit teams;
- guides for using the tools (e.g. the ECAfiles guide);
- security measures for collecting, transferring and using data;
- guidelines on classifying and handling non-EU-classified information; and
- guidelines for auditors for managing sensitive information.

What are your rights and how can you contact us?

Your rights in respect of your personal data are set out in Articles 17 to 24 EUDPR. [This document](#) contains further details about your rights. In sum:

- you have the right to access your personal data and have them rectified where they are inaccurate or incomplete;
- under certain circumstances (e.g. when data are no longer necessary for the purpose for which they were collected or processed, or if you withdraw consent to processing), you have the right to ask us to erase your personal data;
- you also have the right to restriction of processing in certain circumstances (e.g. when we no longer need your personal data, but you require them for preparing, exercising or defending legal claims);
- where applicable, you have the right to object to the processing of your personal data on grounds relating to your situation, and the right to data portability;
- where the processing of your personal data is based on your consent, you may withdraw that consent at any time, following which your personal data will be irrevocably removed from our records without undue delay and you will be informed thereof, unless such deletion is prevented by a legal/contractual obligation.

We will consider your request, take a decision, and notify you of it without undue delay, and in any event within one month of receiving the request. This period may be extended by two further months, where necessary (based on the complexity and number of requests).

You may exercise your rights by contacting the data controller at [eca-info \[at\] eca.europa.eu](mailto:eca-info@eca.europa.eu). You may contact our DPO ([eca-data-protection \[at\] eca.europa.eu](mailto:eca-data-protection@eca.europa.eu)) if you have any concern or complaint about the processing of your personal data⁷. You have the right to lodge a complaint about the processing of your personal data with the EDPS ([edps \[at\] edps.europa.eu](mailto:edps@edps.europa.eu))⁸.

⁷ Article 5 (11) of Decision No 11-2024 adopting implementing rules concerning the Data Protection Officer pursuant to Article 45(3) of Regulation (EU) 2018/1725 states: "The DPO shall reply to questions and handle complaints from data subjects concerning data protection at the Court. Data subjects should in the first instance address their questions or complaints to the DPO, without prejudice to their right to contact the EDPS directly."

⁸ Article 63 EUDPR - Right to lodge a complaint with the European Data Protection Supervisor: "1. Without prejudice to any judicial, administrative or non-judicial remedy, every data subject shall have the right to lodge a complaint with the European Data Protection Supervisor if the data subject considers that the processing of personal data relating to him or her infringes this Regulation."

Additional data protection statements for remote meetings

When you attend meetings remotely or ask for interpreting services, additional data protection statements apply, depending on the third party ('data processor') used:

a)	<p>Remote meetings using <u>Microsoft Teams</u>:</p> <ul style="list-style-type: none"> - Read the specific data protection statement for the ECA M365 Environment. - <u>The video feed for remote meetings is not recorded, unless with the explicit consent of all the meeting's participants.</u> - We have ensured that the processing of your personal data by Microsoft is limited to what is strictly necessary for providing the video-conferencing service.
b)	<p>Remote meetings using <u>Microsoft Teams</u> and <u>Interactio</u>. When meetings are held remotely, the audit team may choose (depending on language and communication needs for the purposes of the task) to use the interpreting services offered by Interactio.</p> <ul style="list-style-type: none"> - If this is the case, in addition to the specific data protection statement for the ECA M365 Environment, read the specific data protection statement for Interactio. - We have ensured that the processing of your personal data by Interactio is limited to what is strictly necessary to provide the interpreting service.

ANNEX 1

EU rules defining the ECA's powers

EU primary law

Treaty on European Union (TEU)

Article 13(2) TEU: Each institution shall act within the limits of the powers conferred on it in the Treaties, and in conformity with the procedures, conditions and objectives set out in them. The institutions shall practice mutual sincere cooperation.

Treaty on the Functioning of the European Union (TFEU)

Article 285: The Court of Auditors shall carry out the Union's audit. It shall consist of one national of each Member State. Its Members shall be completely independent in the performance of their duties, in the Union's general interest.

Article 286:

1. The Members of the Court of Auditors shall be chosen from among persons who belong or have belonged in their respective States to external audit bodies or who are especially qualified for this office. Their independence must be beyond doubt.

2. The Members of the Court of Auditors shall be appointed for a term of six years. The Council, after consulting the European Parliament, shall adopt the list of Members drawn up in accordance with the proposals made by each Member State. The term of office of the Members of the Court of Auditors shall be renewable.

They shall elect the President of the Court of Auditors from among their number for a term of three years. The President may be re-elected.

3. In the performance of these duties, the Members of the Court of Auditors shall neither seek nor take instructions from any government or from any other body. The Members of the Court of Auditors shall refrain from any action incompatible with their duties.

4. The Members of the Court of Auditors may not, during their term of office, engage in any other occupation, whether gainful or not. When entering upon their duties they shall give a solemn undertaking that, both during and after their term of office, they will respect the obligations arising therefrom and in particular their duty to behave with integrity and discretion as regards the acceptance, after they have ceased to hold office, of certain appointments or benefits.

5. Apart from normal replacement, or death, the duties of a Member of the Court of Auditors shall end when he resigns, or is compulsorily retired by a ruling of the Court of Justice pursuant to paragraph 6.

The vacancy thus caused shall be filled for the remainder of the Member's term of office.

Save in the case of compulsory retirement, Members of the Court of Auditors shall remain in office until they have been replaced.

6. A Member of the Court of Auditors may be deprived of his office or of his right to a pension or other benefits in its stead only if the Court of Justice, at the request of the Court of Auditors, finds that he no longer fulfils the requisite conditions or meets the obligations arising from his office.

7. The Council shall determine the conditions of employment of the President and the Members of the Court of Auditors and in particular their salaries, allowances and pensions. It shall also determine any payment to be made instead of remuneration.

8. The provisions of the Protocol on the privileges and immunities of the European Union applicable to the Judges of the Court of Justice of the European Union shall also apply to the Members of the Court of Auditors.

Article 287:

1. The Court of Auditors shall examine the accounts of all revenue and expenditure of the Union. It shall also examine the accounts of all revenue and expenditure of all bodies, offices or agencies set up by the Union in so far as the relevant constituent instrument does not preclude such examination.

The Court of Auditors shall provide the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions which shall be published in the Official Journal of the European Union. This statement may be supplemented by specific assessments for each major area of Union activity.

2. The Court of Auditors shall examine whether all revenue has been received and all expenditure incurred in a lawful and regular manner and whether the financial management has been sound. In doing so, it shall report in particular on any cases of irregularity.

The audit of revenue shall be carried out on the basis both of the amounts established as due and the amounts actually paid to the Union.

The audit of expenditure shall be carried out on the basis both of commitments undertaken and payments made.

These audits may be carried out before the closure of accounts for the financial year in question.

3. The audit shall be based on records and, if necessary, performed on the spot in the other institutions of the Union, on the premises of any body, office or agency which manages revenue or expenditure on behalf of the Union and in the Member States, including on the premises of any natural or legal person in receipt of payments from the budget. In the Member States the audit shall be carried out in liaison with national audit bodies or, if these do not have the necessary powers, with the competent national departments. The Court of Auditors and the national audit bodies of the Member States shall cooperate in a spirit of trust while maintaining their independence. These bodies or departments shall inform the Court of Auditors whether they intend to take part in the audit.

The other institutions of the Union, any bodies, offices or agencies managing revenue or expenditure on behalf of the Union, any natural or legal person in receipt of payments from the budget, and the national audit bodies or, if these do not have the necessary powers, the competent national departments, shall forward to the Court of Auditors, at its request, any document or information necessary to carry out its task.

In respect of the European Investment Bank's activity in managing Union expenditure and revenue, the Court's rights of access to information held by the Bank shall be governed by an agreement between the Court, the Bank and the Commission. In the absence of an agreement, the Court shall nevertheless have access to information necessary for the audit of Union expenditure and revenue managed by the Bank.

4. The Court of Auditors shall draw up an annual report after the close of each financial year. It shall be forwarded to the other institutions of the Union and shall be published, together with the replies of these institutions to the observations of the Court of Auditors, in the Official Journal of the European Union.

The Court of Auditors may also, at any time, submit observations, particularly in the form of special reports, on specific questions and deliver opinions at the request of one of the other institutions of the Union.

It shall adopt its annual reports, special reports or opinions by a majority of its Members. However, it may establish internal chambers in order to adopt certain categories of reports or opinions under the conditions laid down by its Rules of Procedure.

It shall assist the European Parliament and the Council in exercising their powers of control over the implementation of the budget.

The Court of Auditors shall draw up its Rules of Procedure. Those rules shall require the approval of the Council.

Article 322:

1. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure, and after consulting the Court of Auditors, shall adopt by means of regulations:

(a) the financial rules which determine in particular the procedure to be adopted for establishing and implementing the budget and for presenting and auditing accounts;

(b) rules providing for checks on the responsibility of financial actors, in particular authorising officers and accounting officers.

2. The Council, acting on a proposal from the Commission and after consulting the European Parliament and the Court of Auditors, shall determine the methods and procedure whereby the budget revenue provided under the arrangements relating to the Union's own resources shall be made available to the Commission, and determine the measures to be applied, if need be, to meet cash requirements.

Article 325:

4. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure, after consulting the Court of Auditors, shall adopt the necessary measures in the fields of the prevention of and fight against fraud affecting the financial interests of the Union with a view to affording effective and equivalent protection in the Member States and in all the Union's institutions, bodies, offices and agencies.

Article 336:

The European Parliament and the Council shall, acting by means of regulations in accordance with the ordinary legislative procedure and after consulting the other institutions concerned, lay down the Staff Regulations of Officials of the European Union and the Conditions of Employment of other servants of the Union.

EU secondary law

Article 92 of Regulation (EU) No 806/2014⁹:

Court of Auditors

1. The Court of Auditors shall produce a special report for each 12-month period, starting on 1 April each year.
2. Each report shall examine whether:
 - (a) sufficient regard was had to economy, efficiency and effectiveness with which the Fund has been used, in particular the need to minimise the use of the Fund;
 - (b) the assessment of Fund aid was efficient and rigorous.
3. Each report under paragraph 1 shall be produced within six months of the end of the period to which the report relates.
4. Following consideration of the final accounts prepared by the Board in accordance with Article 63, the Court of Auditors shall prepare a report on its findings by 1 December following each financial year. The Court of Auditors shall, in particular, report on any contingent liabilities (whether for the Board, the Council, the Commission or otherwise) arising as a result of the performance by the Board, the Council and the Commission of their tasks under this Regulation.
5. The European Parliament and the Council may request that the Court of Auditors examine any other relevant matters falling within their competence set out in Article 287(4) TFEU.
6. The reports referred to in paragraphs 1 and 4 shall be sent to the Board, the European Parliament, the Council and the Commission and shall be made public without delay.
7. Within two months of the date on which each report under paragraph 1 is made public the Commission shall provide a detailed written response which shall be made public.
Within two months of the date on which each report under paragraph 4 is made public the Board, the Council and the Commission shall each provide a detailed written response which shall be made public.
8. The Court of Auditors shall have the power to obtain from the Board, the Council and the Commission any information relevant for performing the tasks conferred on it by this Article. The Board, the Council and the Commission shall provide any relevant information requested within such a timeframe as may be specified by the Court of Auditors.

Article 57 of Regulation (EU, Euratom) 2018/1046¹⁰ (the Financial Regulation):

Information on transfers of personal data for audit purposes

In any call made in the context of grants, procurement or prizes implemented under direct management, potential beneficiaries, candidates, tenderers and participants shall, in accordance with Regulation (EC) No 45/2001 be informed that, for the purposes of safeguarding the financial interests of the Union, their personal data may be transferred to internal audit services, to the Court of Auditors or to the European Anti-Fraud Office (OLAF) and between authorising officers of the Commission, and the executive agencies referred to in Article 69 of this Regulation and the Union bodies referred to in Articles 70 and 71 of this Regulation.

Article 63(2)(d) of the Financial Regulation:

Shared management with Member States

2. When executing tasks relating to budget implementation, Member States shall take all the necessary measures, including legislative, regulatory and administrative measures, to protect the financial interests of the Union, namely by:
 - (d) cooperating, in accordance with this Regulation and sector-specific rules, with the Commission, OLAF, the Court of Auditors and, for those Member States participating in enhanced cooperation pursuant to Council Regulation (EU) 2017/1939 (1), with the European Public Prosecutor's Office (EPPO).

⁹ Regulation (EU) No 806/2014 of the European Parliament and of the Council of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund and amending Regulation (EU) No 1093/2010.

¹⁰ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 (the Financial Regulation) on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU, and repealing Regulation (EU, Euratom) No 966/2012.

Article 257 of the Financial Regulation:

Court of Auditors' right of access

1. Union institutions, the bodies administering revenue or expenditure on the Union's behalf and recipients shall afford the Court of Auditors all the facilities and give it all the information which it considers necessary for the performance of its task. They shall, at the request of the Court of Auditors, place at its disposal all documents concerning the award and performance of contracts financed by the budget and all accounts of cash or materials, all accounting records or supporting documents, and also administrative documents relating thereto, all documents relating to revenue and expenditure, all inventories, all organisation charts of departments, which the Court of Auditors considers necessary for auditing the annual accounts and budget implementation reports on the basis of records or on-the-spot auditing and, for the same purposes, all documents and data created or stored electronically. The Court of Auditors' right of access shall include access to the IT system used for the management of revenue or expenditure subject to its audit, where such access is relevant for the audit.

The internal audit bodies and other services of the national administrations concerned shall afford the Court of Auditors all the facilities which it considers necessary for the performance of its task.

2. The officials whose operations are checked by the Court of Auditors shall:

(a) show their records of cash in hand, any other cash, securities and materials of all kinds, and also the supporting documents in respect of their stewardship of the funds with which they are entrusted, and also any books, registers and other documents relating thereto;

(b) present the correspondence and any other documents required for the full implementation of the audit referred to in Article 255.

The information supplied under point (b) of the first subparagraph may be requested only by the Court of Auditors.

3. The Court of Auditors shall be empowered to audit the documents in respect of the revenue and expenditure of the Union which are held by the departments of Union institutions and, in particular, by the departments responsible for decisions in respect of such revenue and expenditure, the bodies administering revenue or expenditure on the Union's behalf and the natural or legal persons receiving payments from the budget.

4. The task of establishing that the revenue has been received and the expenditure incurred in a lawful and proper manner and that the financial management has been sound shall extend to the use, by bodies outside Union institutions, of Union funds received by way of contributions.

5. Union financing paid to recipients outside Union institutions shall be subject to the agreement in writing by those recipients or, failing agreement on their part, by contractors or subcontractors, to an audit by the Court of Auditors into the use made of the financing granted.

6. The Commission shall, at the request of the Court of Auditors, provide it with any information on borrowing and lending operations.

7. Use of integrated computer systems shall not have the effect of reducing access by the Court of Auditors to supporting documents. Whenever technically possible, electronic access to data and documents necessary for the audit shall be given to the Court of Auditors in its own premises and in compliance with relevant security rules.