

## **Ethics Committee Annual Report for the year 2024**

### **on the application of the Code of Conduct for the Members and former Members of the European Court of Auditors<sup>1</sup>**

*Article 19(7) of the Code of Conduct for the Members and former Members of the European Court of Auditors<sup>2</sup> requires the Court, once a year, to adopt a report on the application of the Code of Conduct, including the work of the Ethics Committee. The report must be published on the ECA website.*

*This report covers the year 2024 and was adopted by the Court on 6 February 2025.*

---

<sup>1</sup> This report covers mainly the tasks of the Ethics Committee, but also certain other matters, such as Declarations of Interests of ECA Members and the ECA's participation in the establishment of an Interinstitutional Ethics Body.

<sup>2</sup> As last amended on 7 April 2022.

---

## **I. INTRODUCTION**

1. The European Court of Auditors abides by the international standards of ethics applicable to supreme audit institutions (INTOSAI Code of Ethics – ISSAI 130). Members and former Members must observe a code of conduct, which complements their obligations under the Treaty on the Functioning of the European Union (in particular Article 286 thereof).

## **II. ETHICAL FRAMEWORK APPLICABLE TO MEMBERS AND FORMER MEMBERS OF THE ECA**

2. Having regard to the importance of the responsibilities assigned to them, the Members of the ECA must observe the highest standards of conduct. The ethical values of integrity, independence, objectivity, competence, professional behaviour, confidentiality and transparency, dignity, commitment and loyalty, and discretion and collegiality should be their guiding principles<sup>3</sup>.
3. Members have an obligation to act honestly, reliably, in good faith and solely in the public interest. They are expected to be free from circumstances or influences that compromise, or may be seen as compromising, their professional judgement. They must neither seek nor take instruction from any institution, body, office or agency of the Union, or from any government or other public or private entity. They must act in an impartial and unbiased manner and avoid any situation that is liable to give rise to a conflict of interest, or that could objectively be perceived as such<sup>4</sup>.
4. No Member may engage in any professional activity outside the ECA, or in any other external activity, whether gainful or not, that is incompatible with their duties. However, they may be authorised to assume unremunerated duties in foundations

---

<sup>3</sup> Articles 2-11 of the Code of Conduct.

<sup>4</sup> Article 286(3) TFEU and Articles 3, 4 and 5 of the Code of Conduct.

or similar bodies in the legal, scientific, cultural, artistic, social, sporting or charitable spheres, or at educational establishments<sup>5</sup>.

5. In addition, Members may engage in external activities such as giving courses or delivering speeches, or publishing a book or an article, provided that no remuneration is received<sup>6</sup>.
6. Even after leaving office, Members are required to uphold all the obligations arising from their duties that continue to have an effect, in particular the duty to behave with integrity and discretion as regards the acceptance of certain appointments or benefits. They continue to be bound by the duties of discretion and collegiality with respect to the activities they performed while in office. The obligation of professional secrecy also continues to apply<sup>7</sup>.

### **III. THE ETHICS COMMITTEE**

7. The Ethics Committee was established in 2015<sup>8</sup>. Its role is to address all matters of an ethical nature that it deems relevant to the standards laid down in the Code of Conduct and the reputation of the ECA, and to consider any further improvements.
8. The Committee is composed of three permanent and three alternate members. Both groups include two Members of the ECA, as well as one external member. The external members are selected for their abilities, experience and professional qualities, an impeccable record of professional behaviour and their experience in high-level positions at EU, international or national level.
9. In 2024, the permanent members of the Ethics Committee were:

---

<sup>5</sup> Article 286(4) TFEU and Article 12(1) and (2) of the Code of Conduct.

<sup>6</sup> Article 12(3) of the Code of Conduct.

<sup>7</sup> Article 286(4) TFEU and Article 13 of the Code of Conduct.

<sup>8</sup> By ECA Decision No 14-2015 establishing the Ethics Committee envisaged by the Code of Conduct for the Members of the Court.

Mr George-Marius Hyzler (chair), Member of the ECA,

Mr Lefteris Christoforou, Member of the ECA,

Melchior Wathelet, a former judge and a former first Advocate General at the Court of Justice of the European Union, external member.

10. The greater part of the work of the Ethics Committee relates to the examination of Members' declarations of external activities. The President forwards any such declarations to the Committee, which assesses the external activities to ensure that they do not:

- undermine the ECA's impartiality,
- create a conflict of interest, and cannot be objectively perceived as creating a conflict of interest,
- take up an excessive amount of time, taking into account the cumulative impact of a Member's total external activity, or
- afford the Member any pecuniary gain.

11. By way of exception, a simplified procedure applies for external activities such as giving courses, delivering speeches, or publishing a book or an article. In such cases, the President forwards the relevant declaration to the Ethics Committee for information only, and the Committee does not issue an opinion unless it deems this necessary.

12. The Ethics Committee is similarly responsible for assessing the compatibility of Members' occupations after leaving office. A Member (or former Member) who intends to engage in an occupation within two years of leaving the ECA must declare this to the President as soon as they become aware of the matter. The President forwards these declarations to the Committee so it can examine whether the nature of the planned occupation is compatible with Article 286(4) TFEU and the Code of Conduct, whether it undermines the ECA's impartiality, and whether there is a potential conflict of interest. If the Committee considers that the occupation would be incompatible on one or more of these counts, the President informs the individual concerned, who must refrain from engaging in that activity.

13. The Ethics Committee also has a role to play under the ECA's policy for ensuring a respectful and harassment-free workplace. Where an allegation of harassment against the Secretary-General or a Member has been made, the Ethics Committee will issue an opinion as to whether or not to open an administrative investigation.
14. The Ethics Committee meets at the request of its chair or if the President or a Member request an opinion. Its deliberations are confidential.
15. The Committee must issue an opinion within 30 days of being consulted. On a proposal from its chair, it may issue an opinion by written procedure. Its opinions must be duly substantiated and are adopted by majority vote. The Legal Service assists the Committee in its tasks and provides secretarial support.
16. In 2024, the Committee held **six meetings**, each one on the premises of the ECA and all permanent members attended. It also resorted to the written procedure in 17 cases.
17. In 2024 the Ethics Committee received, in total, 18 requests: eleven requests **relating to Members' external activities and seven declarations from former Members about their intended occupations after ceasing to hold office** (compared to nine requests from then present Members and six declarations from former Members about their intended occupations in the previous year).
18. A simplified procedure was used to assess **nine** of the requests relating to external activities of current Members, in accordance with Article 16(4) of the Code of Conduct, as the activities in question consisted in giving a lecture or an interview, chairing a conference or publishing a book or an article. In none of these cases did the Committee deem it necessary to issue a formal opinion. One request for an external activity was withdrawn and the last request, introduced in December 2024, was still pending at the end of 2024 as the member concerned requested some time to respond to questions put to him by the Committee.

19. As regards the seven declarations by former Members, one request was submitted twice, due to a slight change in the intended occupation after ceasing to hold office, after the Committee had issued its first opinion. The Ethics Committee issued positive opinions in all cases, as the nature of the envisaged occupations was deemed compatible with the obligations as former Members of the ECA, under Article 286(4) TFEU and the provisions of the Code of Conduct). One opinion was subject to certain conditions being met, to ensure that no conflict of interest would arise.

20. In 2024, the Ethics Committee took all its decisions unanimously.

#### **IV. ACTIVITIES LINKED TO THE CODE OF CONDUCT**

21. Article 14 of the Code of Conduct requires Members to submit a declaration of interests no later than one month after taking office, once a year on 31 January, at any time in the event of significant changes in the information to be declared (including new external activities) and on leaving office.

22. In 2024, all 25 Members in office at the beginning of the year submitted their annual declarations of interests on time. The declarations of the ECA Members in office, and those of the five ECA Members who took office in the course of 2024 (replacing five former ECA Members), are published on the ECA website.

#### **V. ACTIVITIES LINKED TO THE ESTABLISHMENT OF AN INTERINSTITUTIONAL ETHICS BODY**

23. Since September 2023, Mr Hyzler, the Chairperson of the Ethics Committee, was delegated by the President to represent the ECA in the political meetings concerning the setting up of an Interinstitutional Body for Ethical Standards for the Members of the Institutions and advisory bodies mentioned in Article 13 of the Treaty on European Union (“the Body”). The technical meetings were attended by members

of the legal service and the private office of Mr Hyzler. The negotiations were based on a Commission's proposal of 8 June 2023, [COM\(2023\) 311 final](#).

24. In its proposal, the Commission sets out the mandate of the Body to contribute to promoting a common culture of ethics and transparency amongst the parties, in particular by developing minimum standards common to the parties for the conduct of their members and by fostering the best practices on the matter. During the negotiations, it was also proposed, inter alia, that the experts who will assist this Body may be consulted by the parties on declarations of interests of their members or issues relating to the interpretation of standards set by the Body.
25. The Members of the ECA and the Ethics Committee were updated regularly on the progress of the negotiations at political and technical level for the setup of the Interinstitutional Ethics Body. They discussed in particular the mandate of the Body to set common ethical standards and proposals, in particular from the European Parliament, to enlarge that mandate<sup>9</sup>, the principle that the Body takes decisions by consensus, the rotating Secretariat of the Body, and the cost sharing amongst the institutions participating in this Body.
26. The interinstitutional negotiations on the set up and mandate of the Body were concluded with the signature of the [Agreement establishing the Interinstitutional Ethics Body](#)<sup>10</sup> on 15 May 2024. The agreement was signed by the president of the ECA Mr Tony Murphy. This was followed by the appointment of the Members of the new ethics body and the conclusion of a Memorandum of Understanding to make available the necessary human, administrative, technical and financial resources, to ensure effective implementation of the Agreement. The Memorandum of Understanding entered into force on 25 November 2024. The next steps (for the year 2025) will be the selection of the independent experts and the drafting and adoption

---

<sup>10</sup> Agreement between the European Parliament, the Council of the European Union, the European Commission, the Court of Justice of the European Union, the European Central Bank, the European Court of Auditors, the European Economic and Social Committee and the European Committee of the Regions, establishing an interinstitutional body for ethical standards for members of institutions and advisory bodies referred to in Article 13 of the Treaty on European Union. The Agreement was published in the Official Journal on 17 May 2024 ([EUR-Lex - 32024Q01365 - EN - EUR-Lex](#)).

of the rules of procedure of the Body and, of course, the actual work on the setting of minimum standards for Members of the EU institutions and advisory bodies.

#### VI. OTHER ACTIVITIES OF THE ETHICS COMMITTEE

27. During the year members of the Ethics Committee organised and participated in awareness raising events for Members of the ECA.
28. Members of the Ethics Committee also held informal meetings to discuss integrity and ethics matters and developments in the field.
29. Ms Kathryn Stone, Chair of the Bar Standards Board and Non-Executive Board Member of the Crown Prosecution Service and former Parliamentary Commissioner for Standards ( 2018-2023) at the House of Commons was invited to a working lunch for Members at which she drew on her experience in the ethical field and discussed with the College why standards matter to all in their personal and professional lives, highlighting how things can go badly wrong without standards in place. .
30. In November 2024, the Ethics Committee had an exchange with the ECA Administration on ethical matters of common interest, concerning both Members and staff of the institution (e.g. external activities, conflicts of interest, missions). The Ethics Committee agreed to have regular exchanges with the Administration in the future.
31. In 2024, the Ethics Committee reflected and discussed on whether its mandate could be improved or extended. It was concluded that the current mandate was appropriate.
32. The Ethics Committee would contribute to the Ethics Days at the ECA which will take place in April 2025.