

Resolution of the Presidents of Supreme Audit Institutions of Central and Eastern European Countries, Cyprus, Malta and the European Court of Auditors

The Presidents take note of the report about the role of SAIs in the framework of the adoption and application of the “acquis communautaire”. They agree in particular that

- a) the recommendations related to the functioning of the SAIs in the context of European Integration represent an important basis for all activities with regard to the adoption and implementation of the “acquis communautaire” and that their implementation by the SAIs will be ensured by all efforts;*
- b) the area of financial/external control should be a priority area in all accession strategies. The SAIs and the ECA will undertake all necessary steps at the national and EU levels to ensure that this area will be included in the Accession Partnerships. It understands that the working group of the EU SAIs on co-operation with candidate countries is to suggest that the EU Contact Committee takes up similar actions;*
- c) so that SAIs can play an effective role in the adoption and implementation of the “acquis communautaire”, the co-operation between the SAIs and their national parliaments should be reinforced. This co-operation is in particular important for the review of the national systems and the reporting of observations. These tasks would be eased if appropriate follow-up to the SAIs’ audit observations could be addressed in a framework of a structural dialogue with the national parliaments;*
- d) the SAIs will ensure that sufficient resources within their organisations are available for the implementation of the different stages. In addition, audit staff that will have been acquainted with the “acquis communautaire” should preferably continue to work in this area;*
- e) there should be close co-operation with the SAIs from EU Member States as appropriate through the Contact Committee working group on co-operation with candidate countries to prepare joint projects with regard to the adoption and implementation of the “acquis communautaire”;*
- f) close co-operation between the SAIs of Central and Eastern European countries and the ECA will continue in all stages of the approach, including the preparation of projects (e.g. TAIEX, TWINNING), traineeships, and joint audits of EU funds;*
- g) there should be on-going exchange of experience and close co-operation between the SAIs of Central and Eastern European countries with regard to the adoption and application of the “acquis communautaire”.*