

## II

*(Non-legislative acts)*

## RULES OF PROCEDURE

## RULES OF PROCEDURE OF THE COURT OF AUDITORS OF THE EUROPEAN UNION

## CONTENTS

## TITLE I — THE ORGANISATION OF THE COURT

CHAPTER I:	<i>THE COURT</i>
Article 1	Collegial nature
SECTION 1:	THE MEMBERS
Article 2	Commencement of term of office
Article 3	Members' obligations and performance of their duties
Article 4	Compulsory retirement and deprivation of the right to a pension or other benefits in its stead
Article 5	Order of precedence
Article 6	Temporary replacement of Members
SECTION 2:	THE PRESIDENT
Article 7	Election of the President
Article 8	Temporary replacement of the President
Article 9	Duties of the President
SECTION 3:	CHAMBERS AND COMMITTEES
Article 10	Establishment of the Chambers
Article 11	Responsibilities of the Chambers
Article 12	Committees
SECTION 4:	THE SECRETARY-GENERAL
Article 13	The Secretary-General
CHAPTER II:	<i>THE PERFORMANCE OF THE COURT'S DUTIES</i>
Article 14	Delegations
Article 15	Authorising officer powers
Article 16	Court's organizational structure

## TITLE II — THE COURT'S OPERATIONAL PROCEDURES

CHAPTER I:	<i>THE COURT AND CHAMBERS MEETINGS</i>
SECTION 1:	THE COURT
Article 17	Scheduling of meetings
Article 18	Agenda
Article 19	Decision-making procedure
Article 20	Chairing of meetings
Article 21	Quorum
Article 22	Non-public nature of meetings
Article 23	Minutes of meetings
SECTION 2:	THE CHAMBERS
Article 24	The Chambers meetings

CHAPTER II:	<i>DECISIONS OF THE COURT, CHAMBERS AND COMMITTEES</i>
Article 25	Decisions of the Court
Article 26	Decisions of the Chambers
Article 27	Decisions of the committees
Article 28	Languages and authentication
Article 29	Forwarding and publication
CHAPTER III:	<i>AUDITS AND THE PREPARATION OF REPORTS, OPINIONS, OBSERVATIONS AND STATEMENTS OF ASSURANCE</i>
Article 30	The conduct of audits
Article 31	Reporting Member

### TITLE III — GENERAL AND FINAL PROVISIONS

Article 32	Numbers expressed as fractions
Article 33	Gender specific expressions
Article 34	Implementing rules
Article 35	Access to documents
Article 36	Entry into force
Article 37	Publication

THE COURT OF AUDITORS OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the fifth subparagraph of Article 287(4) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a(1) thereof,

With the approval of the Council given on 22 February 2010,

HAS ADOPTED THESE RULES:

#### TITLE I

### THE ORGANISATION OF THE COURT

#### CHAPTER I

#### *The Court*

##### Article 1

#### **Collegial nature**

Pursuant to the provisions of the Treaties and of the Financial Regulation, the Court shall be organised and shall act as a collegial body, in accordance with these Rules of Procedure.

#### Section 1

#### **The Members**

##### Article 2

#### **Commencement of term of office**

The term of office of Members of the Court shall commence as from the date fixed for that purpose in the instrument of appointment, or, where there is no date fixed, from the date of adoption of that instrument.

##### Article 3

#### **Members' obligations and performance of their duties**

The Members shall perform their duties in accordance with Article 286(1), (3) and (4) of the Treaty on the Functioning of the European Union.

#### Article 4

#### **Compulsory retirement and deprivation of the right to a pension or other benefits in its stead**

1. Where the Court, acting by a majority decision of its Members, considers that the information that has been submitted to it is such as to establish that a Member has ceased to meet the required conditions or to satisfy the obligations with which he is entrusted (Article 286(6) of the Treaty on the Functioning of the European Union), it shall instruct the President or, if the President is the Member concerned, the Member next in order of precedence to the President under Article 5 of these Rules of Procedure to draw up a preliminary report.

2. The preliminary report shall be sent, accompanied by supporting documents, to all the Members, including the Member concerned who shall in response forward his written observations within a reasonable time limit set by the President or, if the President is the Member concerned, by the Member next in order of precedence to him.

3. The Member concerned shall also be invited to present his explanations orally to the Court.

4. The decision to refer the matter to the Court of Justice in order to deprive the Member concerned of his office and/or of his right to a pension or other benefits in its stead shall be taken by secret ballot by a majority of four fifths of the Members of the Court. The Member concerned shall not take part in the ballot.

*Article 5***Order of precedence**

1. Members shall take precedence after the President by date of appointment; where a Member has been re-appointed, his earlier term of office shall be taken into consideration, whether or not it immediately preceded the present term.

2. Members appointed on the same day shall take precedence according to age.

*Article 6***Temporary replacement of Members**

1. If a Member's office falls vacant, the Court shall designate the Member(s) who shall carry out his duties pending the appointment of a new Member.

2. If a Member is absent or unavailable, he shall be temporarily replaced by one (or more) Member(s) in accordance with the provisions laid down in the implementing rules.

**Section 2****The President***Article 7***Election of the President**

1. The Court shall elect a new President before the expiry of the term of office of the incumbent President. However, if the expiry of the President's term of office coincides with the renewal of a part of the body of Members in accordance with Article 286(2) of the Treaty on the Functioning of the European Union, the election shall take place immediately, or at the latest 15 working days, after the Court in its new composition has taken up its duties.

2. The President shall be elected by secret ballot. The candidate who, in the first round of voting, obtains a two-thirds majority of the votes of the Members of the Court shall be elected President. If none of the candidates obtains this majority, a second round of voting shall take place at once and the candidate who obtains the majority of the votes of the Members of the Court shall be elected. If no candidate has obtained the majority of the votes of the Members of the Court in the second round of voting, further rounds of voting shall take place in accordance with the procedure laid down in the implementing rules.

*Article 8***Temporary replacement of the President**

1. If the office of President falls vacant, the duties of the President shall temporarily be carried out by the outgoing President, providing that he is still a Member of the Court, save in the event of incapacity. In any other case, the Member who has precedence in accordance with Article 5 shall become acting President.

2. Whilst carrying out the day-to-day management of the Court during the interim period, the acting President shall organise the election of the new President in accordance with Article 7. However, if the office of President falls vacant less

than six months before the expiry of the incumbent's term, the President shall be replaced by the Member who has precedence in accordance with Article 5.

3. If the President is absent or unavailable, he shall be temporarily replaced by the Member who has precedence in accordance with Article 5.

*Article 9***Duties of the President**

1. The President of the Court shall:

(a) call and chair meetings of the Court and be responsible for the proper conduct of the sessions;

(b) ensure that the Court's decisions are implemented;

(c) ensure that the departments of the Court operate properly and that its various activities are soundly managed;

(d) appoint an agent to represent the Court in all litigation in which the Court is involved;

(e) represent the Court in its external relations, in particular in its relations with the discharge authority, the other institutions of the Union and the Member States' audit institutions.

2. The President may delegate part of his duties to one or more Members.

**Section 3****Chambers and committees***Article 10***Establishment of the Chambers**

1. The Court shall establish Chambers in order to adopt certain categories of reports and opinions in accordance with Article 287(4) of the Treaty on the Functioning of the European Union.

2. The areas of responsibility among the Chambers shall be decided by the Court on a proposal by the President.

3. On a proposal by the President, each of the other Members shall be assigned by the Court to a Chamber.

4. Each Chamber shall elect one of its Members as Dean in accordance with the conditions laid down in the implementing rules.

*Article 11***Responsibilities of Chambers**

1. Chambers shall adopt reports and opinions, with the exception of the Annual Report on the general budget of the European Union and the Annual Report on the European Development Funds, in accordance with the provisions laid down in the implementing rules.

2. The Chamber responsible for the adoption of a document pursuant to paragraph 1 may refer its adoption to the Court, in accordance with the conditions laid down in the implementing rules.

3. Chambers shall have a preparatory responsibility with regard to documents for adoption by the Court, including draft observations and opinions, proposed work programmes and other documents in the audit field, except those for which the committees established under Article 12 have a preparatory responsibility.

4. Chambers shall allocate their tasks among their Members in accordance with the conditions laid down in the implementing rules.

5. The Members shall be accountable to the Chamber and to the Court for the performance of the tasks entrusted to them.

#### Article 12

##### Committees

1. Committees shall be created and composed in accordance with the provisions laid down in the implementing rules.

2. The committees shall have the responsibility for matters not covered by the Chambers as provided for in Article 11, in accordance with the conditions laid down in the implementing rules.

#### Section 4

### The Secretary-General

#### Article 13

##### The Secretary-General

1. The Secretary-General shall be appointed by the Court following an election by secret ballot, in accordance with the procedure laid down in the implementing rules.

2. The Secretary-General shall be accountable to the Court, to which he shall make periodic reports on the discharge of his duties.

3. Under the authority of the Court, the Secretary-General shall be responsible for the Court's Secretariat.

4. The Secretary-General shall exercise the powers vested in the appointing authority within the meaning of Article 2 of the Staff Regulations of officials of the European Communities and the powers vested in the authority authorised to conclude contracts of employment within the meaning of Article 6 of the Conditions of Employment of other servants of the European Communities insofar as the decision of the Court on the exercise of the powers vested in the appointing authority and in the authority authorised to conclude contracts of employment does not provide otherwise.

5. The Secretary-General shall be responsible for the management of the Court's staff and for the administration of the Court, as well as for any other task assigned to him by the Court.

6. If the Secretary-General is absent or unavailable, he is temporarily replaced in accordance with the provisions laid down in the implementing rules.

#### CHAPTER II

### The performance of the Court's duties

#### Article 14

##### Delegations

1. The Court may, provided the principle of collective responsibility is respected, empower one or more Members to take clearly defined management or administrative measures on its behalf and under its supervision, and in particular to take action in preparation for a decision to be adopted at a later date by the Members of the Court. The Members concerned shall report back to the Court on the measures they have taken.

2. A Member may empower one or more officials or members of staff to sign documents concerning matters within that Member's responsibility in accordance with the provisions laid down in the implementing rules.

#### Article 15

##### Authorising officer powers

1. The powers of authorising officer shall be exercised by the Members of the Court and, as authorising officer by delegation, by the Secretary-General in accordance with the internal rules for the implementation of the budget.

2. The Court shall lay down the rules and practices concerning the control procedures for the exercise of the powers of authorising officers and authorising officers by delegation in a decision on the internal rules for implementing the budget.

#### Article 16

##### Court's organizational structure

1. The Court shall determine its organizational structure.

2. On the Secretary-General's proposal, the Court shall distribute the posts set out in the establishment plan in accordance with the conditions laid down in the implementing rules.

#### TITLE II

### THE COURT'S OPERATIONAL PROCEDURES

#### CHAPTER I

### The Court and Chambers' meetings

#### Section 1

##### The Court

#### Article 17

##### Scheduling of meetings

1. The Court shall set provisional dates for its meetings once a year, before the end of the preceding year.

2. Additional meetings may be organised on the initiative of the President or at the request of at least a quarter of the Members of the Court.

*Article 18***Agenda**

1. The draft agenda for each meeting shall be drawn up by the President.

2. The draft agenda and any requests for amendment thereto shall be placed before the Court, which shall adopt the agenda at the beginning of each meeting.

The time-limits for distributing the agenda and related documents are laid down in the implementing rules.

*Article 19***Decision-making procedure**

The Court shall make its decisions in formal session, save where it applies the written procedure laid down in Article 25(5).

*Article 20***Chairing of meetings**

The meetings of the Court shall be chaired by the President. If the President is absent or indisposed, they shall be chaired by the Member who is temporarily acting as President, within the meaning of Article 8.

*Article 21***Quorum**

At least two thirds of the Members of the Court must be present in order to deliberate.

*Article 22***Non-public nature of meetings**

The Court's meetings shall not be public, unless the Court decides otherwise.

*Article 23***Minutes of meetings**

Minutes shall be drawn up for each meeting of the Court.

## Section 2

**The Chambers***Article 24***The Chambers meetings**

Unless otherwise provided for in the implementing rules, the provisions of Section 1 shall apply to meetings of the Chambers.

## CHAPTER II

**Decisions of the Court, Chambers and committees***Article 25***Decisions of the Court**

1. The Court, acting as a collegial body, shall adopt its decisions after prior examination by a Chamber or committee

with the exception of decisions to be taken in its capacity as appointing authority or as the authority authorised to conclude contracts of employment.

2. The documents mentioned in the third subparagraph of Article 287(4) of the Treaty on the Functioning of the European Union, other than those that are adopted by Chambers pursuant to Article 11(1), and the statement of assurance mentioned in the second subparagraph of Article 287(1) of the Treaty on the Functioning of the European Union shall be adopted by the Court by a majority of its Members.

3. Without prejudice to Article 4(4) and Article 7(2), other decisions shall be taken by a majority of the Members present at the meeting of the Court. However, the Court may, on a proposal from a Member, declare, by a majority of the Members present at the meeting, that a specific question referred to the Court shall be decided by a majority of the Members of the Court.

4. Where a majority vote by the Members present is required to take a decision, in the event that the number of votes for and against should be equal the chairman shall have the casting vote.

5. The Court shall determine, on a case-by-case basis, the decisions to be adopted by the written procedure. Detailed rules for this procedure are laid down in the implementing rules.

*Article 26***Decisions of the Chambers**

1. A Chamber shall adopt decisions by a majority of its Members. In the event of parity of votes, the Dean or the Member temporarily replacing him shall have the casting vote.

2. All Members of the Court may attend Chambers meetings, but they may vote only in the Chambers of which they are Members. However, when Members submit a document to a Chamber of which they are not a Member they shall be entitled to vote in that Chamber on that document.

3. The Dean shall notify documents adopted by the Chamber pursuant to Article 11(1) to all Members of the Court in accordance with the conditions laid down in the implementing rules.

4. Adoption of a document by the Chamber pursuant to Article 11(1) shall become definitive after five working days from the date of the notification provided for in paragraph 3 of this Article unless within that period a number of Members determined in the implementing rules have submitted to the President a reasoned request that the document concerned should be discussed and decided upon by the Court.

5. A Chamber may determine, on a case-by-case basis, that decisions shall be adopted by the written procedure. Detailed rules for this procedure are laid down in the implementing rules.

*Article 27*

**Decisions of the committees**

Unless otherwise provided in the implementing rules, the provisions of Article 26 shall apply to the decision-making procedure of the committees.

*Article 28*

**Languages and authentication**

1. The reports, opinions, observations, statements of assurance and other documents, if for publication, shall be drawn up in all the official languages.

2. The documents shall be authenticated by the apposition of the President's signature on all the language versions.

*Article 29*

**Forwarding and publication**

Within the framework of the Treaties and in particular of the provisions of Article 287(4) of the Treaty on the Functioning of the European Union and without prejudice to the applicable provisions of the Financial Regulation, the implementing rules shall lay down the rules on the forwarding and publication of the Court's reports, opinions, observations, statements of assurance and other decisions.

CHAPTER III

***Audits and the preparation of reports, opinions, observations and statements of assurance***

*Article 30*

**The conduct of audits**

1. The Court shall lay down detailed rules for the conduct of the audits with which it is charged by the Treaties.

2. The Court shall perform its audits in accordance with the aims laid down in its work programme.

*Article 31*

**Reporting Member**

1. For every task to be carried out, the Chamber shall appoint a Member/Members to act as Reporting Member(s). For each of the tasks going beyond the specific framework of a Chamber, the Reporting Member(s) shall be appointed on a case-by-case basis by the Court.

2. As soon as it has been asked for an opinion within the meaning of Articles 287, 322 or 325 of the Treaty on the Functioning of the European Union, or when it wishes to present observations pursuant to Article 287 of the Treaty on the Functioning of the European Union, the Court shall appoint, from amongst its Members, the Reporting Member with responsibility for appraising the matter and preparing the draft.

TITLE III

**GENERAL AND FINAL PROVISIONS**

*Article 32*

**Numbers expressed as fractions**

For the purposes of these Rules of Procedure, where a number is expressed as a fraction, it shall be rounded up to the next whole number.

*Article 33*

**Gender specific expressions**

The use of gender specific expressions in the wording of these Rules of Procedure shall be understood as applying to both female and male genders.

*Article 34*

**Implementing rules**

1. The Court, acting by a majority of its Members, determines the rules for implementing these Rules of Procedure.

2. The implementing rules shall be made public on the Court's website.

*Article 35*

**Access to documents**

In accordance with the principles of transparency and good administration and without prejudice to Article 143(2) and Article 144(1) of the Financial Regulation, any citizen of the Union, and any natural or legal person residing or having its registered office in a Member State, shall have a right of access to Court documents under the conditions laid down in the Decision laying down internal rules for the treatment of applications for access to documents held by the Court.

*Article 36*

**Entry into force**

These Rules of Procedure shall repeal and replace those adopted by the Court on 8 December 2004.

They shall enter into force on 1 June 2010.

*Article 37*

**Publication**

These Rules of Procedure shall be published in the *Official Journal of the European Union*.

Done at Luxembourg, 11 March 2010.

*For the Court of Auditors*

Vitor Manuel da SILVA CALDEIRA

*President*