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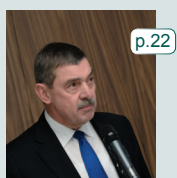
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- Dans le cadre du projet de recherche « Pierre Werner et l'Europe », le Centre Virtuel de la Connaissance sur l'Europe (CVCE) et la Fondation du Mérite Européen ont organisé une conférence sur le passé, le présent et l'avenir de la zone euro
- Presentation of the main conclusions and recommendations of the 24/12 SR by Mr Ville ITÄLÄ, reporting Member of the ECA
- Presentation of the 25/12 SR to the press by Mr Lazaros S. LAZAROU, reporting Member of the ECA

THE JOURNAL CELEBRATES 10 YEARS OF PUBLICATION

10 YEARS



We are proud to announce that it is ten years since the ECA's Journal was first published. Since then there have been 141 editions of which 117 were external, 24 internal and three special editions.

Many past editions can be found on the ECA's website: eca.europa.eu
<http://eca.europa.eu/portal/page/portal/publications/Journal>

Some highlights include:

"WE CALL THEM THE 'NON REGRET OPTIONS'"

Interview on the energy policy with Mr Günther OETTINGER, European Commissioner for Energy (September 2012)

INTERVIEW WITH COMMISSIONER Máire GEOGHEGAN-QUINN on "Innovation and Competitiveness in Europe"
(November 2011)

Interview with Jules MUIS, former Director-General of the Internal Audit Service of the European Commission (December 2010)

LA PAC ET LES MARCHÉS INTERNATIONAUX: QUELLE COHABITATION?

Conférence donnée par le professeur Philippe Chalmin (June 2010)

IS ALL ABOUT SPREADING THE ETHICS WORLDWIDE

Interview with Sir David Tweedie, Chairman of the IASB (July-August 2009).

MODERNISING ACCOUNTING IN THE PUBLIC SECTOR

ACCRAUAL ACCOUNTING: WHERE ARE WE AND WHERE TO GO NEXT? (December 2008)

THE FIRST NATIONAL STATEMENT FOR AGRICULTURAL EU FUNDS BY THE NETHERLANDS (September 2007)

Mary MCALEESE, eighth President of Ireland attended extraordinary meeting of the Court of Auditors on 18 November 2003 (January 2004)

The Journal wants to thank its readers for their support over the last decade, as well as all those who have contributed to its success!

Extrait from the presentation by **President Vítor CALDEIRA** of the European Court of Auditors' 2013 Annual Work Programme to the European Parliament Committee on Budgetary Control (CONT) in Brussels on 19 February 2013



Mr Vítor Caldeira, President of the ECA

Accountability as a priority

The Court's main priority in the next five years will be to provide products which help improve EU accountability for the public funds put at stake to meet EU objectives.

Identifying where accountability and financial management are most at risk is a first step. To that end, in 2013, the Court will prepare two landscape reviews: one on EU public accountability and audit deficits and the other covering EU financial management risks.

Landscape reviews are a type of Court opinion that aims to provide stakeholders with a general overview of public finance related issues that the Court believes policy makers should consider when developing new proposals.

But the Court will also continue to provide opinions on specific legislative proposals once they have been drawn up, either at the request of other institutions, or if appropriate, on its own initiative. For example, the Court will pay particular attention to the new legislative proposals on the framework regulation for agencies under article 208 of the new Financial Regulation on the general budget.

In 2012, the Court provided its opinion on many of the proposals in the legislative package for the new multi-annual financial framework. In 2013, it will continue to follow closely developments at the various stages and levels of the legislative process.

Developing the annual report

As regards the Court's annual report on the implementation EU budget, it will need to reflect the changes in the objectives, rules and control systems operating in many policy areas after 2013.

For the 2012 financial year, the Court will maintain the current structure and presentation of the annual report and ensure comparability with the previous years in the current financial framework. But from the start of the new financial framework period, the Court's audit approach will need to be updated to take account of any new information and assurance provided by the Commission or

national authorities on the basis of the internal control framework. The Court is already preparing itself for the possible eventualities. This might lead the Court to re-appraise the structure of the specific assessments it provides.

The Court's approach to the Commission's annual reporting on performance is another area where developments are expected. As the Court noted in December in response to the Commission's second evaluation report under article 318 of the Treaty, the building blocks for a reliable performance management and reporting system need to be put in place. The Commission is free to consult the Court at any point during the future process of developing the evaluation report. Thereafter, the Court will consider where and how the information given in the evaluation report can be incorporated into its annual audit work.

Special report topics for 2013 - adding value

As regards special reports, the Court will target its audit work on topics where risk, public interest and the potential to add value through audit are considered as being high. The focus will be primarily on performance issues, in particular those related to growth and jobs, added value, public finances, and the environment and climate action.

These priorities are already reflected to a large extent in this year's annual work programme. In fact, half the 20 special reports the Court intends to publish in 2013 relate to aspects of sustainable growth. For example, the two that were published in January covered investments in energy efficiency and municipal waste management infrastructure projects.

As regards topics related to the preservation and management of natural resources, the Court plans to publish a report in 2013 on adding value to agricultural and forestry products and to adopt a report on the Financial Instrument for the Environment.

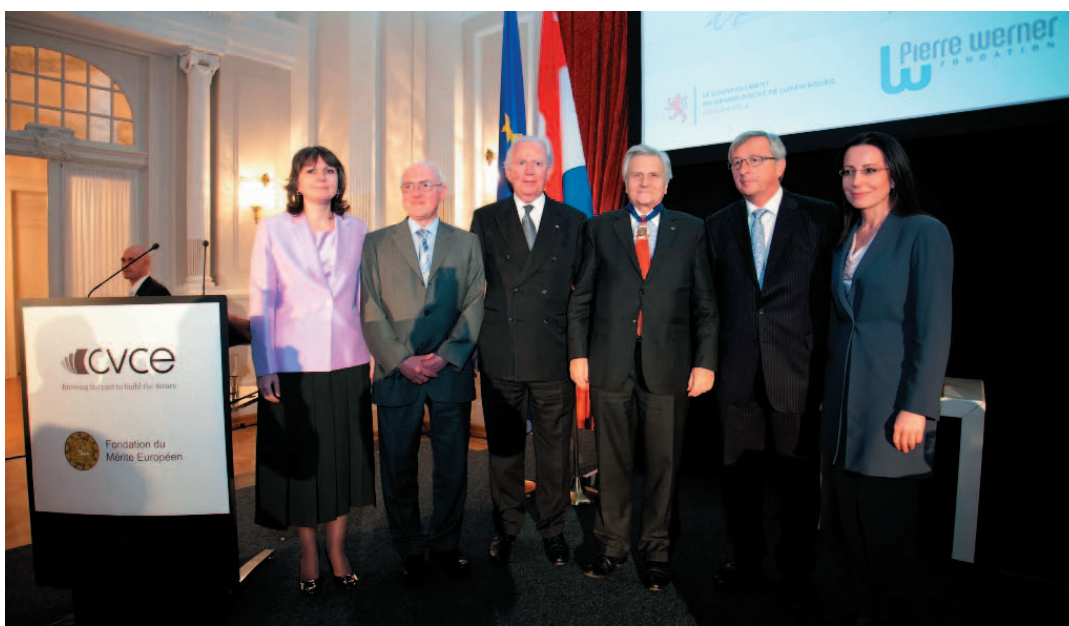
In 2013 External actions will also be covered by audits related to Egypt, the Palestinian Authority, the Democratic Republic of the Congo and aid to central Asia.

As regards the response to the financial crisis, the Court is working on audits related to banking system supervision and to the management of balance of payments assistance.

The Court's special reports include many recommendations which are designed to help improve performance. Assessing whether they are accepted and implemented is itself an important input to the accountability process. In 2013, the Court will publish its second dedicated follow-up report to provide greater focus on the action taken to address the recommendations of previous special reports and the results achieved.

Monsieur **Jean-Claude TRICHET**, gouverneur honoraire de la Banque de France et ancien président de la Banque centrale européenne, et **Monsieur Jean-Claude JUNCKER**, Premier Ministre et président sortant de l'Eurogroupe présentent leurs réflexions sur le passé, le présent et l'avenir de la zone euro.

Par **Rosmarie Carotti**



De gauche à droite : Mme Elena Danescu, M. René Leboutte, M. Jacques Santer, M. Jean-Claude Trichet, M. Jean-Claude Juncker, Mme Susana Muñoz

Dans le cadre du projet de recherche « Pierre Werner et l'Europe », le Centre Virtuel de la Connaissance sur l'Europe (CVCE) et la Fondation du Mérite Européen ont invité le 6 mars 2013 à une manifestation exceptionnelle.

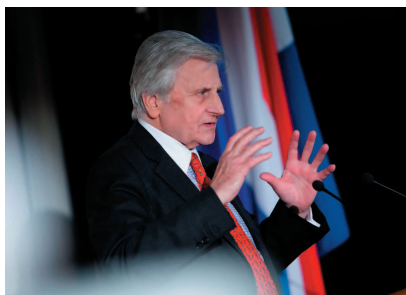
Après quelques mots d'introduction par le Professeur René Leboutte, président du comité d'experts du CVCE, la manifestation s'est déroulée sous la présidence du Dr Susana Muñoz, membre du comité de direction du CVCE.

Pour mieux faire comprendre l'évolution du modèle d'intégration économique et monétaire européen, le CVCE étudie, par le biais de son projet de recherche consacré à l'œuvre de Pierre Werner, la genèse et l'évolution de l'euro telles que les préfigurait le rapport Werner. Le centre aujourd'hui analyse ce rapport dans le contexte des défis actuels auxquels l'Union économique et monétaire doit faire face.

Le rapport Werner défendait déjà la création d'un «centre de décision pour la politique économique placé sous le contrôle démocratique du Parlement européen élu par suffrage universel», ainsi que d'un «système communautaire de banques centrales».

Monsieur Jean-Claude Trichet rend hommage à Jean-Claude Juncker pour le rôle décisif qu'il a joué et les succès qu'il a remportés au bénéfice de la gouvernance de l'euro. Il s'agit en effet de la pire crise depuis la deuxième guerre mondiale frappant les pays avancés et qui, à son avis, aurait pu être la pire depuis la première guerre mondiale si un certain nombre de décisions n'avaient été prises, à la fois par la Banque centrale européenne et par les gouvernements et parlements au sein de l'ensemble des pays avancés.

Le contexte des pays avancés



Monsieur Jean-Claude Trichet remplace le contexte européen par celui des pays-avancés et expose ses vues sur la manière dont notre nouvelle économie mondialisée a provoqué des changements très profonds dans la gouvernance macro-économique de tous les pays dans le monde. Ce qui arrive aux pays avancés depuis 2006 – 2008 avait été précédé d'une période d'ajustement très douloureuse en Amérique Latine, en Afrique, dans le Centre et l'Est de l'Europe, dans l'Union soviétique et aussi en Asie.

Les pays avancés et qui avaient le privilège d'avoir inventé l'économie de marché pensaient être protégés indéfiniment d'une crise. Or, tel n'était pas le cas. Les pays avancés eux-mêmes devaient dans des circonstances nouvelles créées par la nouvelle économie mondialisée changer de politique.

Ils ont d'abord échappé à un problème très grave dans la sphère financière, qui était celui de la crise des « subprimes ». La première Banque centrale européenne a dû intervenir pour maintenir l'ordre sur son marché monétaire en mettant, pour la première fois, à disposition liquidités illimitées à un taux fixe de 4%. Un second épisode a été celui de Lehman Brothers, qui constituait une menace grave pour le système financier mondial. La riposte de la Banque centrale européenne et des gouvernements a été extrêmement audacieuse quand l'on pense que pour éviter l'effondrement du système financier, des deux côtés de l'Atlantique, le risque du contribuable juridique était de l'ordre du 27% du PIB.

Il ne faut pas perdre de vue ceux deux premiers épisodes de la crise financière, car on a tendance aujourd'hui à parler d'une crise européenne, une crise de l'Europe. Cette crise de l'Europe a pour cadre une crise mondiale. Ainsi, on a eu la crise du « risque souverain » au sein des pays avancés ; cette crise avait son épice en Europe.

La bonne question, la question de Pierre Werner, consiste à se demander pourquoi. Tous les problèmes semblent venir, selon Monsieur Trichet de la gouvernance de l'union économique et monétaire. À propos de l'union monétaire, il rappelle simplement que la Banque centrale européenne s'est toujours efforcée de remplir le mandat qui lui a été confié, à savoir de surveiller la stabilité de la monnaie. Avec une inflation moyenne de 2,7%, l'euro avait effectivement des résultats bien plus stables par rapport au niveau de stabilité des prix auquel parvenaient les banques centrales nationales.

Les six causes pour lesquelles l'Europe a été à l'épicentre de la tension

En ce qui concerne la gouvernance économique, les causes pour lesquelles l'Europe a été à l'épicentre de cette tension liée au « le risque souverain » au sein des pays avancés, sont au nombre de six, selon Monsieur Jean-Claude Trichet.

La première faiblesse est le pacte de stabilité qui n'a pas été appliqué comme il devait l'être.

Deuxième faiblesse importante, est le fait qu'il n'y a pas de suivi au niveau central de l'évolution de la compétitivité des différents pays. Monsieur Trichet propose une distinction plus pertinente que l'éternelle distinction Nord/ Sud. Selon lui la distinction pertinente repose sur les notions d'économie ouverte et d'économie relativement fermée. Du fait de l'union monétaire nous sommes dans une zone à monnaie nominale. Il faut que nous puissions veiller à être en permanence dans une zone à monnaie réelle. Et cela suppose qu'il y ait un contrôle approprié des indicateurs de compétitivité.

Troisième cause majeure du fait que l'Europe est à l'épicentre de la crise est l'absence d'une union bancaire. Ce sont les États qui avaient la possibilité d'empêcher l'effondrement du système financier. De ce fait, la corrélation entre la qualité de la signature de l'État et la signature des banques est devenue très importante. Dans le cas de la zone euro, les pays les plus crédibles ont pu rendre leurs banques beaucoup plus crédibles et les pays les moins crédibles n'étant pas un bon garant pour leurs banques ont créé des tensions supplémentaires au sein même de l'ensemble de la zone euro. D'où la nécessité d'une union bancaire qui permette elle-même de faire fonctionner le système financier en le découplant partiellement de la signature des États.

Quatrième cause du fait que nous nous sommes trouvés à l'épicentre de crise est le fait que nous n'avions pas au départ de mécanisme de gestion de crise, nous n'avions pas de EFSM, ESM, des mécanismes de stabilité européenne permettant de faire face à une situation exceptionnelle.

Les deux dernières raisons sont l'absence de marché unique achevé, qui est un problème pour les 27 mais un problème particulier pour les 17 et, en dernier lieu, l'absence de réformes structurelles vers plus de souplesse, plus de flexibilité et une plus grande capacité à absorber les chocs.

Ce qui a changé

Désormais le pacte de stabilité et de croissance a été considérablement renforcé. Le suivi des indicateurs de compétitivité fait l'objet d'une procédure bien définie (MIP - macro imbalance procedure).

En ce qui concerne l'union bancaire, l'UE a déjà réalisé la surveillance prudentielle mais il y a encore des grands progrès à faire en matière des garanties de dépôt.

Monsieur Jean-Claude Trichet n'est pas optimiste au point de dire que tout va bien mais il est convaincu que s'il est possible d'appliquer rigoureusement et sans attente ces nouvelles règles de la zone euro à monnaie réelle, elles permettront d'aller plus loin dans la voie d'une fédération économique et budgétaire en Europe et dans la zone euro.

Il y a un papier de la Commission d'embryon de budget fédéral, des mécanismes de stabilisation automatiques, et un pilier de surveillance. Monsieur Jean-Claude Trichet souhaite qu'on puisse, le cas échéant, s'engager dans la voie d'un processus de décision centrale, démocratique et effectif. Il préconise une sorte de gouvernement au centre de la zone euro, la Commission étant appelée à gouverner, le Conseil étant le Sénat, la Chambre haute, et le Parlement européen la Chambre basse, bien entendu en relation avec les parlements des pays concernés.



Monsieur Jean-Claude Juncker introduit son discours paraphrasant les mots de Pierre Werner. Il appelle l'Europe un projet plus vaste, plus ambitieux que le seul marché unique et que la monnaie unique.

Si on veut bien comprendre l'Europe, il faut la regarder de l'extérieur, avec les yeux des autres, de ceux qui nous observent. L'Europe est un continent avec une histoire de guerres et qui aujourd'hui vit en paix. L'Europe est un très petit continent du point de vue de la géographie et en déclin démographique. Vers la fin du siècle les Européens représenteront le 7% de la population mondiale. Déjà aujourd'hui 80% de la croissance mondiale est produite hors de l'Union. La politique n'est rien d'autre que l'addition de la géographie et de la démographie.

Monsieur Jean-Claude Juncker établit des parallèles avec 1913 quand tout le monde pensait qu'ayant globalisé l'économie mondiale à la sortie du XIX^{ème} siècle tout allait pour le mieux. Il met en garde devant les dangers de l'insouciance. Les vieux démons sont encore là : il ne faut pas oublier le Kosovo, qui est un territoire au cœur de l'Europe.

Il ne faut pas oublier le passé de l'Europe

Il ne faut pas oublier le passé de l'Europe, les guerres et la paix. L'UE a su donner la bonne réponse. Qu'aurait été de l'Europe si l'UE n'avait pas été là quand après la chute du mur de Berlin il y eu l'élargissement à 27 États membres ?

Devant les faiblesses économiques l'UE a su créer le marché intérieur, le plus grand marché sur la planète, en le dotant d'une monnaie unique. Afin de ne pas briser une telle dynamique, nous devons donner maintenant des réponses supplémentaires. Tout d'abord, il faut expliquer aux jeunes l'Europe en enseignant l'histoire et leur réapprendre la fierté de l'Europe parce qu'elle a su faire des choses que d'autres n'ont pas su faire.

Acceptons les conséquences des décisions prises par l'Europe. L'expression États-Unis d'Europe ne veut pas dire grand-chose et ne fait pas avancer la construction de l'Europe. Il y a de nouvelles explications à donner, des réflexes à abandonner et des progrès à faire.

Il est évident que nous avons besoin de l'union bancaire, d'un mécanisme de stabilité permanent et d'un fonds de solidarité, d'un système de garanties de dépôt, car autrement l'UEM sera incapable de résister à des chocs asymétriques qui viennent de l'extérieur. Il faudra aussi que l'UE soit attentive à son modèle social européen qui repose sur le marché. Monsieur Jean-Claude Juncker est pour la rigueur, le respect des règles. Il faut de la rigueur ciblée, parce que l'UE n'a pas de gouvernement central.

L'Europe n'a non plus de diplomatie qui mérite ce nom. L'Europe doit parler d'une même voix, par exemple, à Washington, aux Nations Unies, au Fonds Monétaire International. Et l'Europe devra se doter d'une véritable force armée. Finalement, il faudra revoir les institutions européennes pour rehausser la légitimité démocratique de la Commission, c'est cela le message de Monsieur Jean-Claude Juncker.



La conférence était suivie par la cérémonie de remise du Collier du Mérite Européen à Monsieur Jean-Claude Trichet pour son action en faveur de l'intégration monétaire de l'Europe. Après la laudatio prononcée par Monsieur Jean-Claude Juncker, Monsieur Jacques Santer, ministre d'État honoraire, ancien président de la Commission européenne, président de la Fondation du Mérite Européen, a remis le Collier à l'ancien président de la Banque centrale européenne.

LA FONDATION DU MÉRITE EUROPÉEN

La Fondation est une association luxembourgeoise à but non lucratif créée en 1970 dont le président est Monsieur Jean-Claude Juncker, Premier ministre du Grand-Duché de Luxembourg. L'allocution de la cérémonie de remise du Collier du Mérite Européen à M. Jean-Claude Trichet a été prononcée par M. Jacques Santer, ministre d'État honoraire, ancien président à la Commission européenne, président du conseil d'administration de la Fondation du Mérite Européen.

Le projet de recherche "PIERRE WERNER ET L'EUROPE" a été décrit dans la Journal de la Cour de mars 2011 à l'occasion de la présentation publique du projet par le Centre Virtuel de la Connaissance sur l'Europe (CVCE) dans le cadre d'une conférence de M. Jean-Claude Juncker, Premier ministre, président de l'Eurogroupe.

Le corpus de recherche « Une relecture du rapport Werner du 8 octobre 1970 à la lumière des archives familiales Pierre Werner » à été présenté par Mme Elena Danescu, docteur en économie et chercheur au CVCE.

Le Centre Virtuel de la Connaissance sur l'Europe (CVCE) est un centre de recherche et de documentation interdisciplinaire sur le processus de la construction européenne. La raison d'être du CVCE repose sur la conviction que nous devons comprendre le passé pour contribuer à la construction de notre avenir.

www.cvce.eu



EXTRAIT

DE L'INTRODUCTION PAR DR. SUSANA MUÑOZ, MEMBRE DU COMITÉ DE DIRECTION DU CVCE

Cette conférence marque aussi un jalon dans la poursuite de nos objectifs: une série de nouveaux travaux du CVCE sur l'Union économique et monétaire sont attendus cette année et se poursuivront en 2014.

D'abord, des participations à des conférences internationales et des publications scientifiques qui en résulteront. Je mentionnerais seulement la *Biennial Conference of the European Union Studies Association* à Baltimore en mai prochain, la conférence annuelle de *l'University Association for Contemporary European Studies (UACES)* "Exchanges ideas in Europe", à Leeds, en septembre, ou encore une session à la *British Academy* en octobre. Autant de résultats qui contribuent à la visibilité de nos travaux sur Pierre Werner sur la scène internationale. (...)

Le projet « Pierre Werner et l'Europe » se poursuivra en examinant les étapes ultérieures de l'Union économique et monétaire, et en abordant un certain nombre de questions européennes qui ont plus particulièrement mobilisé l'ancien Premier ministre : la bataille des sièges, le « compromis de Luxembourg », l'adhésion britannique, la coopération Benelux et l'Union économique belgo-luxembourgeoise. Un deuxième corpus de recherche sera ainsi publié.

Tous ces résultats seront disponibles sur notre site Internet pour des utilisations qui profitent en priorité à la communauté scientifique et aux communautés de professeurs et d'étudiants, mais aussi à de professionnels issus de divers secteurs d'activité, de même qu'à tout citoyen intéressé et désireux de mieux connaître ces questions européennes. (...)

Enfin, l'organisation d'une manifestation scientifique autour de la pensée et l'œuvre de Pierre Werner est également prévue à la fin de 2013.

2013 marque, ne l'oublions pas, le centenaire de la naissance de Pierre Werner, père du premier projet d'union monétaire européenne. Cette conférence est aussi l'occasion de rendre hommage à l'engagement européen de Pierre Werner.

L'eurodéputé **Frank ENGEL** a présenté son manifeste pour les États-Unis d'Europe à l'occasion d'une conférence « Midi de l'Europe » organisée par le Bureau d'information du Parlement européen au Luxembourg, la Représentation de la Commission européenne au Luxembourg et le Centre européen des consommateurs le 11 mars 2013.

Par **Rosmarie Carotti**



Monsieur Frank Engel, membre luxembourgeois du Groupe PPE du Parlement européen est l'auteur d'un texte qui n'est pas définitif mais qui a pour ambition de poser un débat que l'orateur considère aussi urgent qu'inéluctable et qui devra enclencher irrévocablement le processus constitutionnel des États-Unis d'Europe.

Pour lui, l'Union européenne dans sa configuration politique et institutionnelle actuelle ne surmontera pas la crise dans laquelle le continent se trouve. Dans son Manifeste il sollicite donc un changement de paradigme : la souveraineté en Europe doit devenir européenne. La Nation ne peut plus être, en Europe, le niveau suprême de l'organisation politique.

L'État-nation doit être transcédé

L'État-nation qui correspondait au besoin de toute une époque doit maintenant être transcédé. C'est précisément la souveraineté nationale qui bloque le progrès. Ainsi, le projet de traité constitutionnel a été rejeté par certains pays non à cause d'une aversion viscérale à l'approfondissement de l'intégration européenne mais pour toute sorte de raisons internes.

Ceux qui croient encore que les États-nation, soient capables, chacun pour soi, de résoudre la plénitude des problèmes avec lesquels ils sont confrontés, se trompent.

Monsieur Engel décrit cela en termes de rigueur budgétaire. Un traité de rigueur fiscale vise à réduire l'endettement des États dont le niveau d'endettement dépasse les 60% qui sont permisibles à partir du traité de Maastricht en raison d'1/20ème par an. Selon Monsieur Engel, il ne sera pas possible de réduire raisonnablement les dettes de la façon envisagée sans une rébellion en Europe.

Pourquoi ne pas se rendre à l'évidence? Dans le brouillard autour des perspectives financières pour 2014 – 2020, avec le piètre 1% de la puissance économique de l'UE que l'on veut bien donner à l'UE comme moyen budgétaire, le financement d'infrastructures ne sera pas possible.

Budgétairement parlant, l'Europe est en charge du 3% de la dépense publique de l'UE et les États membres du 97% restant. Les pères fondateurs de l'euro chiffrèrent dans les années 70 le seuil budgétaire minimal nécessaire pour le bon fonctionnement de la monnaie unique entre 5 et 10% du PNB européen sans inclure des éléments de sécurité sociale, qui tôt ou tard devraient également transiter par le budget européen. Comment une monnaie peut-elle rester durablement stable, si elle transite à raison de 97% par les espaces budgétaires nationaux qui restent potentiellement la proie de toute sorte d'attaques spéculatives ?

Les propositions de M. Engel

Le problème est qu'on ne veut pas donner à l'Europe les moyens de son ambition. Dans le cadre des perspectives financières, Monsieur Engel propose d'augmenter le budget de l'Europe chaque année de 1% du PIB, en le portant de 1 à 8 au terme de la période de planification. Il serait ainsi possible de réduire, en raison de la plus-value générée par les dépenses au niveau européen, les budgets nationaux de l'ordre de grandeur d'1,5% sans transfert majeur de compétences politiques.

Mais, selon lui, il faut non seulement transcender l'État-nation mais dire que l'État-nation a vécu en Europe, qu'il n'est plus le niveau suprême logique de la prise de décision politique. Il existe un niveau supérieur, qui est celui d'un État européen, qui dans les circonstances de notre temps et dans le concert global est plus adéquat que celui de la nation.

C'est ce que les pères fondateurs voulaient. Leur projet ne contenait pas un Conseil européen. Ils aspiraient à un espace européen gouverné uniquement de façon européenne pour ce qui est des compétences européennes sans nier l'existence de compétences à exercer à un niveau inférieur.

Monsieur Engel est de l'avis que les États européens se ridiculisent avec leur souhait de s'engager dans des partenariats stratégiques nationaux avec des pays tiers et il craint que le continent devienne insignifiant au niveau mondial. Si l'Europe exerçait la plénitude des prérogatives d'État en matière de politique étrangère, de défense, de recherche et développement, d'infrastructure, elle serait un partenaire stratégique convoité.

Il faut reconstituer l'Europe et à cette nouvelle Europe participeront uniquement ceux qui voudront bien. Cela était ainsi au début, cela pourra en être ainsi de nouveau. À l'heure qui est, l'Europe risque la désaffection des européens par rapport au projet d'intégration européenne en ne dotant pas l'UE des moyens financiers avec lesquels elle pourrait efficacement agir.

Les États-nations peinent à s'imposer dans une concurrence mondiale qu'aucun pays ne pourra plus maîtriser seul car chaque dérapage d'un budget national entraîne mécaniquement des spéculations. Il ne peut y avoir qu'une issue, en transformant l'UE en État européen.

THE EUROPEAN UNION SOLIDARITY FUND'S RESPONSE TO THE 2009 ABRUZZI EARTHQUAKE - THE RELEVANCE AND COST OF OPERATIONS

Presentation of the main conclusions and recommendations of the report by **Mr Ville ITÄLÄ**, reporting Member of the ECA

By **Rosmarie Carotti**



From left to right: Mr Turo Hentila, Head of Private Office, Mr Ville ITÄLÄ, Member of the Court, Mr Enrico Grassi, Senior Auditor

The earthquake took place in the Italian region Abruzzi in April 2009 leaving more than 60 000 people homeless and causing damage of more than € 10 billion. Three years later, in 2012, there were still more than 11 000 people without homes, receiving lump sums for rent. In November 2009 the European Union contributed € 494 million to the emergency operation from the Solidarity Fund. At that time this was the largest ever contribution from the Solidarity Fund.

In the implementation agreement between the Commission and the Italian authorities, the total amount of € 494 million was divided between three types of operations: € 50 million for immediate needs such as tents and blankets and other material; € 94 million for small temporary housing units and

school and finally the largest part, € 350 million, for temporary houses for residents of the city of L'Aquila.

Three were the audit questions:

- Did the intervention comply with the Solidarity Fund regulation?
- Was the housing project (CASE) well planned and designed?
- Was the CASE project implemented in the most economical way?

The audit took place between November 2011 and February 2012, and came to the following conclusions:

The expenditure for immediate needs and on small temporary housing units and schools was fully compliant with the EU Solidarity Fund regulation. However the majority of the funding did not comply with the provisions of the Solidarity Fund regulation because it was actually used to provide permanent new buildings instead of temporary houses.

Of course, it was easy to understand why it was done this way as the reconstruction work would not be carried out within a short timeframe. However, the Solidarity Fund can only be used for emergency operations and therefore cannot be used for operations which create permanent structures. Furthermore, the project will generate revenue in the future, although the regulation does not include any provision for this.

As a result of the Court's report, the Commission has promised to clarify the concept of temporary accommodation and also to address the question of revenue generation when revising the regulation.

Concerning the planning of the project, the Court concluded that the project did indeed address the housing needs of the population affected by the earthquake but that it did not respond in a timely manner because more than 8000 people could not move into the CASE project houses before the winter.

Finally, concerning the value for money aspect of the project, the auditors concluded that the project did not pay enough attention to the aspect of economy, as the houses were much more expensive than standard houses.

In addition to clarifying the rules on the use of the Solidarity Fund, the ECA recommended that the Commission should also promote the Member States' preparedness to act rapidly and effectively in emergencies, and improve the economy of future Solidarity Fund operations.

ARE TOOLS IN PLACE TO MONITOR THE EFFECTIVENESS OF THE ESF SPENDING ON OLDER WORKERS?

Presentation to the press by **Mr Lazaros S. LAZAROU**, reporting Member of the ECA

By **Rosmarie Carotti**



From left to right: Mr François Osete, Head of Private Office, Mr Lazaros Lazarou, Member of the Court, Mrs Danielle Pottier, Principal Auditor

Older workers are persons between 55 and 64 years; they represent an important and increasing proportion of the workforce. Since the Lisbon agenda, policy makers have made the increase of the employment rate of older workers their priority but, up until the current programming period, nobody is in a position to know how much money is spent on policies targeting older workers and what results have been achieved.

The European Social Fund (ESF) is a key financial instrument designed to help the Member States achieve EU employment policy objectives. From 2007 to the end of 2013, ESF spending will amount to over € 75 billion, representing around 8% of the total EU budget.

The main objectives of the EU are stated in strategic documents approved by the heads of state and government. These strategic documents are the Lisbon Agenda which in 2000 set the objectives to be reached by 2010 and the Europe 2020 strategy approved in 2010. Both strategic documents include action plans for more growth and jobs and set goals in several fields, in particular regarding employment.

The Court examined whether the Commission and the Member States had put in place suitable tools to monitor the effectiveness of European Social Fund spending on older workers.

Six programmes with a value of € 222 million were selected for the audit. They covered four Member States (Germany, Italy, Poland and the United Kingdom).

The Court concluded that despite the fact that increasing the employment rate of older workers was part of the EU strategic goals, neither the managing authorities nor the Commission were in a position to establish how many older workers had gained new qualifications or found and kept a job after having profited from an action funded by the European Social Fund. The necessary tools to provide relevant and reliable information in this respect had not been put in place by most management authorities. Furthermore the amounts spent on actions targeting older workers were also unknown.

The inability to demonstrate the performance of the European Social Fund was due to weaknesses in the design of the Operational Programme in particular regarding the existence of a complete and relevant set of performance indicators and targets, to shortcomings in the collection and registration of the monitoring data and the organisation of the ongoing evaluation activity. Third, the Commission assessments of the management and control systems were not orientated towards performance.

The main weaknesses in the design of the Operational Programme were the incoherent definitions of “older workers”, deficient supporting information and lack of specific indicators and target values for older workers.

The definition of older workers was not consistently applied. There was no explicit link between the actions described and the pursued goals. It was an exception to find financial information on actions targeting older workers as a specific group. Consequently, it was not possible to know how much funding had been allocated in the operational programmes towards achieving an increase in the employment of older workers. There was also a lack of target values and specific indicators for older workers. Moreover some of the target values and indicators had no connection with the European Social Fund.

There were further shortcomings in the planning and the implementation of the evaluations. It was the role and the responsibility of the Member States to evaluate the implementation of Operational Programmes. The Court observed that the evaluation activity was not systematically executed and that an analysis of the outcome of the actions was seldom performed.

The role of the Commission was to verify that the Operational Programmes contained all the information required and that it was in line with the strategic documents. The Court noted that from an audit trail perspective, the Commission did not document in a satisfactory way the controls it performed.

It was also the Commission's duty to check the existence and the proper functioning of the management and control systems put in place by the Member States and to examine the progress made over the previous year. However, the Commission's emphasis was on the financial management and the legality and regularity of the actions and not on the performance monitoring and the evaluation processes. The main goal was clearly the reduction of the financial impact of errors.

Looking back, several of these weaknesses regarding the design of the Operational Programme and the monitoring process were already identified by the Court in its Special Report 17/2009 on "Vocational training actions for women" co-financed by the ESF" which covered the previous programming period 2000 – 2006.

The Court makes three recommendations for improvement:

One, the Commission should require Member States to design their Operational Programmes in such a way that the performance of the European Social Fund can be measured and design their monitoring and evaluation systems system in such a way that the progress towards all target values can be measured in a timely and understandable way.

Two, for the Commission to provide appropriate data on the means mobilised and the results achieved by the European Social Fund, it must obtain consistent and reliable information from Member States.

Three, the Commission should analyse in depth performance issues when organising the assessment of the management control systems and improve the documentation of its checks.

The fact that policy makers are not in a position to establish the results and the impact of the EU money spent for the employment of older workers is a serious concern because this population group and its employment rate have been specifically identified in the strategic document in force at the time of the approval of the Operational Programmes, namely the Lisbon Agenda.

It is also a serious concern because even though the audit scope of this report was limited to the actions for older workers funded by the European Social Fund, there is no indication that the situation may be different for other actions funded by the European Social Fund.

SEMINAR ON ENVIRONMENTAL AUDIT PRACTICE

ECA, 19 February 2013

By Rosmarie Carotti



From left to right: Mrs Dilyanka Zhelezarova, Senior Auditor, Mr John Sweeney, Head of Unit, Mr Neil Usher, Director, Mr Benjamin Van Der Auwera, expert in environmental impact assessments (on the screen), Mrs Kristine Skog, Norwegian Audit Office and Mr Dieter Böckem, Course developer

The third in a series of actions

The environmental auditing seminar held on 19 February 2013 was the third in a series of actions organised by CEAD AMS to develop environmental auditing practices with the Court. The first seminar in May 2011 featured the Norwegian Auditor General and experts from the European Environmental Agency as guest speakers and presenters. This time the focus was on “environmental impact assessments”; what are they? what role do they play in decision-making? And how as auditors can we analyse and use them? It also included an update on best practices in environmental auditing.

The one day seminar featured three guest speakers (Ms Kristine Skog – Norwegian Audit Office; Mr Benjamin Van der Auwers – SGS environmental services, and Mr Alain Vansillette – Head of Unit, Chamber II). Mr Neil Usher, Director CEAD A opened the seminar on behalf of Dr Igors Ludboržs, Member and Dean of the CEAD Chamber.

Mr Neil Usher set the context by reminding that in today's heavily regulated environment conducting environmental audits is no longer an option for Supreme Audit Institutions (SAIs). More and more environmental aspects are being systematically incorporated into organisations' overall operations. These important requirements need to converge into general policies and generally accepted standards. The ECA recognizes that it has a responsibility in this field and has already conducted a number of environmental audits covering a wide range of issues, from water to air pollution, waste management, biodiversity, etc..

The ECA also works in close cooperation with other SAIs in the EUROSAI Working Group on Environmental Auditing. For instance, at the end of 2012 a joint audit of the EUROSAI WGEA's Cooperative audit on Adaptation to Climate Change was launched.

The seminar was an opportunity for the ECA's auditors to increase their knowledge on the subject of environmental impact and present a forum for discussion on developments in environmental auditing.

EIA, SEA and LCA

Mr Benjamin van der Auwera, an expert in environmental impact assessments, began by explaining the regulatory basis for Environmental Impact Assessment (EIA), Strategic Impact assessment (SEA) and Lifecycle Assessment (LCA) concepts and the role they each play.

- *Environmental Impact Assessment* - based on the EIA (codified) directive of 2011 (2011/92/EU) helps stakeholders in a project to identify the environmental, social and economic impact of a proposed development before a decision is taken on whether or not to proceed
- *Strategic Environmental Assessment* – is based on the directive 2001/42/EC adopted in 2001 plus the directive 2011/92/EU (SEA Directive) and the Kyiv Protocol. This protocol was adopted in 2003 with 38 signatory States plus the EU and entered into force in 2010, with 25 States having ratified it as of February 2013. It is an analytical, anticipatory and participatory process that aims to have parties evaluate the environmental consequences of their official draft development plans, programmes and strategic actions
- *Life-Cycle Assessment* - is not integrated into EU policies although many references to it exist. Instead the applicable guideline is the non-compulsory ISO 14044 standard. The LCA analyses the entire impact of a process or a strategic action throughout its “life cycle” from “cradle to grave”.

Part two of Mr van der Auwera’s presentation looked at how one can best identify environmental impacts depending on the nature of the proposed development.

Planning and programming an environmental audit

Ms Kristine Skog then took the participants through the various steps in planning and programming an environmental audit or an audit with strong environmental considerations, based on the audit guideline on environmental auditing developed by CEAD AMS in 2011. In particular, using real examples and experiences, she showed how one might use EIAs and SEAs in audit programming in order to identify environmental risks. The programming phase is about identifying the most relevant project idea taking into account environmental concerns. SEAs and EIAs provide valuable information on possible measures to mitigate negative environmental effects of projects and programmes.

The ECA guideline follows international guidance on environmental auditing and takes into account both ECA and international practices in the area. It comprises four sections:

1. What is environmental auditing and when to perform it?
2. How to take account of environmental risks when programming
3. Environmental risks in the audit planning phase
4. Audit design and methods and techniques to apply in environmental auditing.
5. While the ECA guideline defines steps to take account of environmental risks when programming, environmental risks are often cross-sectoral.

Commitments regarding EIA/SEA and rules of EU and national procedures were also discussed, as well as possible audit approaches based on practical examples worldwide. In the afternoon, the speakers presented in more detail how EIA, SEAs and LCA could be used in auditing and participants were given the possibility to discuss in small working groups the scoping of audits using these assessments.

The environment in the ECA's performance audits in the framework of the Cohesion policy

Mr Alain Vansilliette, head of the ENV unit of Chamber II presented an overview of audits conducted and the lessons learned in the audit practice of the ENV unit which performs performance audits in the framework of the Cohesion policy. The environment, which is the most important part of its tasks, represents about € 50 billion per programming period. His unit is responsible for several special reports focused on performance in environmental subjects: SR 3/2009 on waste treatment; SR2/2010 on the supply of water and SR20/2012 on municipal waste. SR 23/2012 on Brownfield sites is soon to be published.

There are also ongoing audits in respect of biodiversity funded by ERDF and an audit on Water Quality in the Danube Water Basin is at the preliminary study stage.

While an audit directly related to SEA and EIA has not been performed by ENV Unit so far, a cross-cutting audit on SEA and Cohesion Policy is contained in the Audit Working Programme AWP 2013. The proposed audit, to be carried out in 2013-2014 would cover the programming periods 2007-2013 and 2014. The preliminary study still has to be carried out.

Later that afternoon the working groups reported back on their discussions and results to the seminar followed by a question and answer session. The speakers then presented some valuable specialist information resources available on the internet.

Conclusions

Mr John Sweeney, Head of Unit CEAD AMS brought the day's seminar to a successful conclusion by putting into context how the environmental aspects and environmental audits are provided for in the INTOSAI implementing guidelines ISSAI 3000. While acknowledging that scoping of audits concerning environmental risks was not always an easy task, he recalled that recently the Court had published reports where serious governance and accountability issues were centre stage rather than the risk of direct and significant financial losses. Accordingly the ECA now has the opportunity and perhaps expectations from stakeholders to look at activities and programmes of entities whose tasks involved the monitoring and control of environmental actions. He briefly summed up the topics that had been covered that day and how the seminar was a worthwhile contribution to building the ECA's expertise in environmental assessments.

ECA PARTICIPATES IN IntoSAINT PROJECT

By Andreas Bolkart and Florence Fornaroli



Mrs Florence Fornaroli and Mr Andreas Bolkart

In November 2012 the authors of this article were at the Office of the Auditor General of Norway to moderate an integrity self assessment workshop following the IntoSAINT methodology. The exercise included the drafting of a confidential report shortly after the workshop and was concluded with a presentation to the Auditor General and the board of Directors in February 2013.

A similar workshop is planned to be organised by the ECA at the end of 2013. In the next couple of years many more SAIs will assess themselves using this methodology. This article aims to shed some light on IntoSAINT and answer the most important questions around its methodology.

What is IntoSAINT?

A Tool to Assess the Integrity of Supreme Audit Institutions

SAINT (Self-Assessment INTeegrity) is a tool developed by the Netherlands Court of Audit in cooperation with the Ministry of the Interior and the Bureau Integrity of the city of Amsterdam.

It enables public sector organisations to assess their vulnerability and resilience to integrity violations. SAINT also yields recommendations on how to improve integrity management. SAINT is a self-diagnosis tool presented as a (two-day) workshop for a group of participants from the assessed entity.

IntoSAINT is a specific version of SAINT, customised to meet the needs of Supreme Audit Institutions (SAIs). The instrument is targeted at corruption prevention and leads to management recommendations to support the integrity of the organisation.

IntoSAINT has been piloted in six different countries: South Africa, Finland, Ghana, Indonesia, The Netherlands and Yemen. The workshop methodology is available for all members of the international association of supreme audit institutions (INTOSAI), provided they participate in the resource pool of facilitators, co-operate to improve this instrument and exchange experiences systematically.

The self-assessment takes place in a **structured two-day workshop**, moderated by trained facilitators.

What is integrity?



Integrity is not a simple concept to define. Many overlapping and distinct definitions are used. The term integrity is derived from the Latin adjective "integer", meaning entire and untouched. It refers to virtue, incorruptibility and the state of being unimpaired. Integrity is closely related to the absence of fraud and corruption, but it also entails common decency. In this context, it is a positive and broad concept related to ethics and culture. The SAINT tool uses a broad and positive definition of the term integrity.

Integrity means more than simply observing rules and laws. The law provides a lower limit and a minimum moral starting point. An integrity policy calls for a combination of repression and prevention. On the one hand, an organization must adopt measures to take if its staff act inappropriately (repression). On the other, it must do all it can to remove temptations that might induce civil servants to act inappropriately (prevention). Priority should be given to prevention. Not only is it more effective, but on balance the investment is many times smaller than the cost of repairing damage caused by inappropriate behavior.

What are the basic principles of IntoSAINT?

IntoSAINT is a 'qualitative tool' that enables the user to design a tailor made integrity policy and at the same time increase the integrity awareness of employees.

- **Self-assessment:** SAINT is a self-assessment tool. The organization itself must take the initiative to test its integrity. Thus, the assessment draws on the knowledge and opinions of the staff. The organization reveals its own weaknesses and the staff make recommendations on how to strengthen resilience.
- **Targeted at prevention:** The self-assessment tool is targeted at prevention. It is not designed to detect integrity violations or to punish (repress) unacceptable conduct but to identify the main integrity weaknesses and risks and to strengthen the organization's resilience in the face of those weaknesses and risks.
- **Raising general integrity awareness:** The IntoSAINT workshop significantly increases awareness of integrity. The participants' collective discussions about the importance of integrity are of great value.
- **Learning to think in terms of vulnerability and risk:** The IntoSAINT workshop teaches the organization how to think in terms of vulnerability and risk. During the workshop, the participants identify the main vulnerabilities and risks and then make recommendations on how to minimize them.
- **Concrete management report/action plan:** The end product of the IntoSAINT workshop is a concrete management report/action plan. Under the expert leadership of a trained moderator, the participants formulate recommendations for their own organization. The report explains to management where urgent measures must be taken to strengthen the organization's resilience in response to integrity violations.

Global roll-out of IntoSAINT

Sharing and explaining the concepts of SAINT is beneficial for INTOSAI members. A widespread use of SAINT among supreme audit institutions would make it possible to learn from others' experiences and would also facilitate further improvement of the instrument itself.

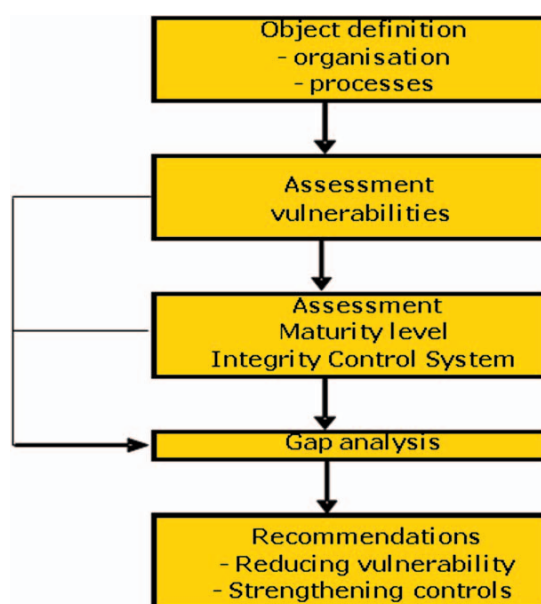
In 2011 the Netherlands Court of Audit organized a moderator training in The Hague. Participants came from all over the world: Aruba, Austria, Botswana, Chile, Georgia, Ghana, Indonesia, Korea, Kuwait, Mexico, Macedonia, Mozambique, Norway, Russia, Rwanda, South Africa, Tunisia, Turkey, Vietnam, Yemen and Zimbabwe. Also attending were participants representing IDI and AFROSAI-E. The ECA was represented by the authors of this article.

The Netherlands Court of Audit is now coordinating a global roll-out of IntoSAINT encouraging and supporting all SAIs to participate. The effort is grouped by region, the ECA is in the EUROSAL region. There will be a report to INCOSAI about the achievements so far.

Who is so far involved in the EUROSAI region?

- Austria, Norway, Russia, Georgia, Macedonia, Turkey and the ECA participated in the IntoSAINT moderator training in The Hague in 2011.
- February 2012 Macedonia had a self-assessment moderated by Norway.
- Norway conducted a IntoSAINT self-assessment in November 2012, facilitated by ECA.
- ECA and Austria plan to perform the IntoSAINT self-assessment in 2013.
- ECA facilitated a self-assessment in Norway in November 2012.
- Russia would like to conduct a pilot self-assessment in its own SAI under the guidance of the Netherlands. Russia is contemplating to roll out the IntoSAINT methodology in Russian speaking countries and to roll-out the approach in the Russian public sector.

What happens in the IntoSAINT workshop?



The assessment methodology consists of five separate steps:

(a) Analysis of object and its processes

The first step is to define the object of the assessment and to analyse the relevant processes. The object may be the entire SAI or selected organisational entities of the SAI.

(b) Assessment of vulnerabilities

In this step, an estimate is made of the vulnerability, i.e. the potential exposure to integrity violations, of the processes named in step (a). This step consists of three sub-steps:

1. relating the list of processes to an overview of processes in the public sector that are known to be vulnerable to breaches of integrity;
2. considering the presence or absence of vulnerability enhancing factors;
3. producing an overview and overall assessment profile of the perceived vulnerability;

(c) Assessment of the maturity of the integrity control system

In this step the participants assess the maturity of the integrity measures that together form the organisation's integrity control system. The system is divided into 16 clusters, each subdivided into three blocks (general, hard and soft controls). This module consists of the following steps:

1. brief introduction to the integrity control system, made up of measures, clusters and categories;
2. brief introduction to the maturity levels;
3. assessment of the maturity level of all the measures by awarding them points;
4. summary of the scores to produce an average per cluster and block; this shows which clusters and blocks are relatively robust or weak.

A key element of this methodology is the assessment of the "maturity level" of the integrity control system.

(d) Gap analysis

This module reveals the link between the vulnerabilities (b) and the maturity level of the integrity controls (c). The analysis should clearly show the remaining vulnerabilities after the confrontation of vulnerabilities with the relevant control measures in the integrity control system. The gap analysis may be extended to the level of specific risks per vulnerable process, to provide more detailed recommendations to management.

After completing the assessment of vulnerabilities and the maturity level of the integrity control system, it becomes possible to analyse whether the existing system of controls is more or less in balance with the level of vulnerability of the organisation and its processes. If both levels are not in balance, there is a gap, usually indicating that the integrity control system needs strengthening.

Organisations may cope with vulnerabilities in different ways. First of all they may try to eliminate or reduce vulnerabilities by avoiding vulnerable activities. Sometimes it is possible to conduct activities in a different way thereby eliminating activities that are vulnerable to breaches of integrity. This means that the organisation is able to address the origin of the vulnerability. In practice however this may be difficult. Public organisations have legal obligations and cannot avoid engaging into sensitive activities.

Usually a more viable way to cope with vulnerability is to design and implement compensating (integrity) controls. Depending on the 'maturity level' of the integrity control system the organisation is more or less resilient to the vulnerabilities it is facing.

(e) Management report and recommendations

This module reveals the link between the most vulnerable processes and the measures. The central question is which measures are the most appropriate to make the most vulnerable processes more robust. Subsequently, the participants are asked to suggest how the organization can improve and implement the most important measures. These suggestions form the building blocks for the management report and action plan.

This article is largely based on the NCA's IntoSAINT website, where you can find more information and material.

<http://www.courtofaudit.nl/english/Publications/Topics/IntoSAINT>

PRESENTATION OF THE 2011 ANNUAL REPORT TO DANISH STAKEHOLDERS

By Katja Mattfolk, Head of the Danish Private Office



Mr Henrik Otbo,
Member of the Court

Following the presentation by President Caldeira of the 2011 Annual Report to the European Parliament on 6 November 2012, Mr Otbo, Member of the Court had a number of individual meetings with Danish Members of the European Parliament and members of the Danish press in order to discuss and promote the Court's 2011 Annual Report. The discussion and the questions raised focused mainly on the results achieved by the EU budget and evolution of the error rate.

On 15 November 2012 the Danish Cabinet made a general presentation of the 2011 Annual Report at the Danish National Audit Office. The questions raised and the subsequent discussion focused on issues like the error rates estimated for each specific assessment, the Court's DAS methodology, the high frequency of errors detected in audit certificates issued in the area of research, the ECA 2013-2017 strategy and in particular the system weaknesses noted in Denmark in the area of agriculture: market and direct support and rural development. The system weaknesses reported by the Court had also been noted by the Danish National Audit Office in previous audit reports.

In December 2012 Mr Otbo met with the Permanent Secretaries of the Ministry of Finance and the Prime Minister's Office in order to discuss the Court's work and the results reported in the Annual Report 2011. Furthermore, Mr Otbo gave a joint presentation to the Danish Parliament's Committee on Europe, the Committee on Finance and the Public Accounts Committee on 1 March 2013 during which he presented key aspects in the Annual Report 2011, main messages in recent Special Reports, as emphasized in Chapter 10 of the Annual Report, and highlighted the Opinions issued by the Court in relation to the next programming period, notably Opinions No 7/2011 and No 1/2012. Mr Otbo underlined the need to increase the focus on results and impact rather than strict compliance with rules. The Danish Auditor General, Mrs Lone Strøm, also participated in the meeting and presented the work carried out by the National Audit Office in relation to European Funds in Denmark. She stressed the complexity of the EU rules as a contributing factor to the errors found.

The Members of the Committees discussed how a better balance could be achieved between compliance with rules and getting results and impact. The need to further simplify EU and national rules, to set SMART objectives and more clearly define EU added value, to link payment with results and to ensure reliable performance data was underlined during the Chairman's summing up of the meeting.

PILOT SESSION OF A COURSE PROPOSED TO ALL ADMINISTRATIVE ASSISTANTS IN THE ECA



By Rosmarie Carotti



In the strategy of the Court for 2013-2017 the Court emphasises the need for “making best use of the ECA’s knowledge skills and expertise”. In this line, a pilot session took place on 6-7 March 2013 for the administrative assistants of Chamber IV.

Dr. Galea, Member of the Court in Chamber IV, opened the seminar, pointing out that this training initiative contributes in many ways to the Court's efforts to be a more efficient knowledge-based organisation, to making best use of the potential of every staff member, and hopefully to be able to ensure that within the Chamber there is a culture of flexibility to address the priorities of the work required and to be able to share the workload evenly during times of peak activity in different areas.

He thanked all administrative assistants within the Chamber for embracing this initiative, both those who are experienced in their work and those who are relatively new to the Court. He thanked all those involved in the preparation of the programme, in particular Ms. Christine Stark and Ms. Petra Katifori and all the presenters and the IT services for their support.

The course, which will be repeated on 13-14 March for all administrative assistants who need to adapt their competencies to new job profiles or develop back-up possibilities, is a practice oriented training course. It is strongly recommended for all new administrative assistants working in audit chambers.

Short lectures are followed by case studies. A Court’s document, for example a special report, is used to simulate a situation where the participants have to decide what to do. A team of internal instructors is there to show the participants the resources, how to decide and where to find the relevant information needed.

By the end of it the participants are familiar with the main work of an administrative assistant in any department of the Court and they have learnt the use of the key tools. They have analysed and understood the lifecycle of documents in the Court as well as the underlying procedures.

BACK TO SCHOOL AS AN EU AMBASSADOR

By Grainne Dempsey, Budget officer

As an EU Ambassador, I went Back to School for a day during the 6 months of the Irish Presidency of the Council of Europe 2013. It was a positive personal experience and a very effective exercise to bring Europe closer to the young people of the European Union. I shared my experience with pupils at the same school from where I had started out and, hopefully, opened their minds to the possibilities of living and working in Luxembourg or Bruxelles.



Being restricted to a designated week in which the older pupils were in exams, I met with 280 pupils and their teachers and presented to two groups (160 1st years and 120 2nd years) for two normal class periods i.e. 40 minutes each. My presentations were adapted for the large numbers and the young ages of the pupils. I introduced the anthem of the European Union by way of a flash mob in Spain last year. I explained briefly what it was like to work for the European institutions, focusing particularly on the diversity of nationalities, cultures and languages. I encouraged their interest in acquiring languages and promised that any talents they had could be enhanced and put to great use if they wanted to work for Europe. The pupils were very interested and participated enthusiastically throughout the sessions and seemed very motivated about playing their part in Europe. I showed them the short version of our DVD about the European Court of Auditors and reminded them that we all won the Nobel Peace Prize and can be proud and happy with the peace that the European Union guarantees. The teachers thanked and congratulated me on setting the right tone for their pupils' ages and said the presentations were interesting and fruitful. I felt very proud of my old school, proud to be Irish and honoured to be an EU Ambassador for a day.

The Back to School exercise is an excellent initiative reaching young people at an important time in their lives. It would be more beneficial and constructive if all concerned tried to meet with older pupils who are ready to leave school; guide them responsibly in how to apply for and participate in EPSO competitions and inform them about Erasmus and other training possibilities. Each Member State offers schools the chance to take part in age-appropriate EU debates and language competitions and their EU Representative office encourages school groups to visit and inform themselves. EU officials should equip the schools with contact information to encourage them to take part in these ventures and pamphlets should be produced to highlight pertinent/local positive EU endeavours.



I never thought I would ever want to go back to school but the Back to School initiative was a very worthwhile and fulfilling experience and an excellent way to give something back to the school that helped pave my way. It is a chance for us to guide a new generation (most of the young adults you will talk to were not even born when you sat in their seats all those years ago!) on an optimistic course in a peaceful European Union.

IN APRIL 2013 THE COURT SAYS :

HELLO TO

LIBERGE	Carolina
CONTADIN	Isabelle
SCHMUTZ	André
DIMOV	Kostadin
GIRARD-MOREL	Stéphanie
LANGER	Annekatriin

GOODBYE TO

HAELLSTROEM	Thomas (Détachement Office national d'audit de Danemark)
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In March, the Private Office of the European Court of Auditors' Austrian Member took delivery of a considerable number of works of art. The works have been loaned to the Court by the Österreichische Galerie Belvedere in Vienna.

The paintings were loaned to the Court on the initiative of its Austrian Member, Dr Harald Wögerbauer, who also dealt with the administrative arrangements. The only costs incurred by the Court were those of transporting and insuring the paintings.

Some of the works are being exhibited in the cabinet itself; others are on show outside it on the fourth floor of the Court's main building on the Kirchberg plateau. The pictures draw the visitor's attention and add to the international feel of the atmosphere in our institution.

This is not the first time that the Court of Auditors' walls have been decorated with works of art on loan from a museum. This time, however, the number of pieces on display is especially impressive.



Artist: August Zeidler
Title: Wolfgangsee
Date: 1950
Materials/Technique: Oil on canvas
Dimensions: 72 x 92 cm; Frame: 81 x 98



Artist: Robert Streit
Title: Aus Mödling [View of Mödling]
Date: acquired 1954
Materials/Technique: Oil
Dimensions: 63 x 47.5 cm; Frame: 77 x 61 cm



Artist: Erich Schuschnigg
Title: Winterlandschaft [Winter landscape]
Date: acquired 1954
Materials/Technique: Oil on hardboard
Dimensions: 53 x 67 cm; Frame: 64.5 x 78 cm



Artist: Karl Hoffmann
Title: Motiv aus Schönbrunn [Schönbrunn motif]
Date: acquired 1955
Materials/Technique: Oil on canvas
Dimensions: 62 x 59 cm; Frame: 73.5 x 71 cm



Artist: Karl Endresser
Title: Almsee
Date: acquired 1959
Materials/Technique: Oil on fibreboard
Dimensions: 36 x 55 cm; Frame: 42 x 61



Artist: Helene Hädelmayr
Title: Das Konzil [The Council]
Date: 1963
Materials/Technique: Oil on fibreboard
Dimensions: 71 x 70 cm; Frame: 81 x 78 cm



Artist: Karl Sraib
Title: Krems an der Donau
Date: 1968
Materials/Technique: Watercolour
Dimensions: 433 x 619 mm



Artist: Leopold Birstinger
Title: Aus Niederösterreich [View from Lower Austria]
Date: acquired 1964
Materials/Technique: Oil on canvas
Dimensions: 51 x 68 cm; Frame: 55.5 x 72 cm



Artist: Kay Krasnitzky
Title: Salzburg
Date: 1975
Materials/Technique: Mixed media (oil, gold and engraving) on fibreboard
Dimensions: 40 x 51 cm; Frame: 49 x 59 cm



Artist: Hans Pilhs
Title: Blick von der Parlamentsrampe [View from the steps of Parliament]
Date: acquired 1968
Materials/Technique: Oil on canvas
Dimensions: 48 x 64 cm; Frame: 50 x 66.5 cm



Artist: Otto Rainer Jungwirth
Title: Stadtbahn [Tram]
Date: 1981
Materials/Technique: Oil on hardboard
Dimensions: 60 x 50 cm; Frame: 62 x 52 cm



Artist: Karl Monitzer
Title: Kitzbühel - Vor der Stadt [Kitzbühel – Outside the town]
Date: 1983
Materials/Technique: Watercolour on paper
Dimensions: 415 x 575 mm; Frame: 58 x 74 cm

By Rosmarie Carotti

"Europe" has become a synonym for the European Union. To European citizens and residents, the European Union may be the most familiar European organisation, and the one which has most influence on their lives. However, it's not that simple – and the difficulties begin with the word "European" itself. Not everything "European" is connected with the European Union, for example the European flat oyster which is the mollusc of the year 2013.

The definition of an EU institution

Over the years, the number of EU institutions has increased. Article 13 of the Treaty on European Union lists the following institutions: the European Council; the European Parliament; the Council; the European Commission; the European Court of Justice; the European Court of Auditors; and the European Central Bank.

Alongside these institutions, more than 30 European agencies and decentralised EU bodies, which can be divided into various different categories. European committees, such as the European Economic and Social Committee and the Committee of the Regions, also exist, and play an advisory role.

A special position is occupied by the European External Action Service, which was established in 2012. It is stipulated in the Treaty of Lisbon that its employees are to be drawn from the staff of the European Commission, the Council of the European Union, and from the diplomatic services of Member States (<http://europa.eu/>).

The Council of Europe

But what about the Council of Europe? The Council of Europe and the European Union are based on the same underlying values, making them easy to confuse. However, the Council of Europe is not an EU organisation. It is an international organisation with its headquarters in Strasbourg, and with a membership of 47 European countries. The Council of Europe's objectives are to promote democracy and to protect human rights and the rule of law in Europe (see <http://hub.coe.int/>).

All 47 member states of the Council of Europe are signatories to the European Convention on Human Rights. The European Court of Human Rights, which also sits in Strasbourg, deals with complaints that this Convention has been violated. However, it is not an EU body.

The European Central Bank

In the midst of the financial crisis, the European Central Bank (ECB), whose headquarters is in Frankfurt, is on everybody's lips. The Treaty on European Union includes the Bank in its list of institutions. The Bank's main objective is to maintain price stability (by controlling inflation), especially in those countries which use the euro. It is also charged with maintaining the stability of the financial system by ensuring the adequate supervision of financial markets and institutions.

The Bank works together with the central banks of all 27 EU Member States. Together, these form the European System of Central Banks (ESCB).

The Bank also leads co-operation between the central banks of the 17 countries which make up the euro area (or eurozone). Co-operation in the context of this smaller group is known as the "Eurosystème" (see <http://europa.eu/about-eu/institutions-bodies/>).

In order to reinforce the EU's economic and monetary union, the Commission has made proposals to establish a single supervisory mechanism for banks of the eurozone, led by the European Central Bank.

It is important to note that the ECB is completely independent: it takes no instructions from the EU institutions, or from the Member States themselves.

The European Investment Bank (EIB)

The European Investment Bank (EIB) is not an EU institution in the narrower sense of Article 13(1) of the Treaty on European Union. The Bank is owned by the 27 Member States, and supports projects in current and future EU Member States, as well as in partner countries. The EIB receives no funding from the EU budget: instead, it borrows money on capital markets (see <http://europa.eu/about-eu/institutions-bodies/eib/>).

The European Stability Mechanism

The European Stability Mechanism, or ESM, is part of the rescue system which provides financial assistance to banks in Member States which use the euro. It is an intergovernmental organisation under public international law with its headquarters in Luxembourg. It is not an EU institution, although one permanent member of its Board of Audit is nominated by the European Court of Auditors. The ESM can issue bonds or other financial instruments in order to fund loans to eurozone countries in financial difficulties.

The European Patent Office

The European Patent Office (EPO) provides inventors with a single way of registering a patent which offers protection in up to 40 European countries. The European Patent Office is an organ of the European Patent Organisation, which itself is an intergovernmental organisation. As the Patent Office for Europe, it supports innovation, competitiveness and economic growth across Europe through a commitment to high quality and efficient services delivered under the European Patent Convention (<http://www.epo.org/about-us/office/mission.html>). It is not, however, an EU institution.

And what of the continent of Europe itself?

In terms of physical geography, Eurasia is one continent. The concept of Europe and Asia as distinct continents dates back to antiquity and the border between the two is geologically arbitrary, with the Ural and Caucasus ranges being the main delimiters.

The continent of Europe is the northwestern peninsula of the Eurasia landmass and stretches from the mid Atlantic ridge in the west to the Ural Mountains in the east. It splits the Russian Federation and Turkey, and the geographical heart is claimed to be in Lithuania.

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