

Institutions and bodies of the European Union

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Court of Auditors

1. Origins



- Established in 1978
- Located in Luxembourg
- Task: to check if the EU budget has been implemented correctly, in that EU funds have been spent legally and with sound management

2. Members and organisation



- Based in Luxembourg
- One national of each Member State
- Appointment
 - Proposals made by each Member State
 - Consultation with the European Parliament
 - The Council adopts the list of Members
- Term of office: a renewable term of six years.
- Members
 - Expertise: chosen from among persons who belong or have belonged to external audit bodies or who are especially qualified for this office
 - Independence beyond doubt
 - Incompatibility rules

Presidency

Chamber I	Chamber II	Chamber III	Chamber IV
Preservation and management of natural resources	Structural policies, transport and energy	External actions	Revenue, research and internal policies, and institutions and bodies of the European Union
6 members	6 members	5 members	6 members

CEAD Chamber

Coordination, evaluation, assurance and development

3 Members + one Member representing each VERTICAL Chamber

Administrative Committee

The President and the Deans of the Chambers

Secretariat-General

Human resources, finance and support, information technology, translation

3. Powers



Objectives of auditing

Glossary

The objectives of **auditing** are the proper and effective use of public funds, the development of sound financial management, the proper execution of administrative activities and the communication of information to public authorities and the general public through the publication of objective reports.

The role of the **auditor** is to examine the acts of those responsible for management, with the aim of improving the results and accounting to the taxpayer for the managing authorities' use of public funds.

External audit



Types of audit	Objective
Financial audit	Do the accounts present fairly, in all material respects, the financial position, results and cash flow for the year, in accordance with the applicable financial reporting framework?
Compliance audit	Are transactions, in all material respects, in compliance with the legal and regulatory frameworks which govern them?
Performance audit	Is the financial management sound, i.e. are the funds used kept to a minimum (economy), are the results achieved with the least possible resources (efficiency) and have objectives been met (effectiveness)?

Statistics



Number of reports and opinions	2006	2007	2008	2009	2010	2011
Annual reports (EU budget and EDFs)	2	2	2	2	2	2
Specific annual reports (EU agencies and other institutions and bodies)	23	29	29	37	40	42
Special reports	11	9	12	18	14	16
Opinions	8	9	5	1	6	8

European Economic and Social Committee



1. Introduction

- An advisory body
- Represents employers, trade unions, farmers, consumers and the other interest groups → the organised civil society
- An integral part of the EU's decision-making process: it must be consulted before decisions are taken on economic and social policy

2. Membership

- Members are appointed for five years (renewable)
- Cannot exceed 350
- Appointment
 - The proposals made by each Member State
 - The Council adopts the list of members
- Complete independence: not bound by any mandatory instructions

Allocation of seats

Member States	Number of members
France, Germany, Italy and the United Kingdom	24
Poland and Spain	21
Romania	15
Austria, Belgium, Bulgaria, Czech Republic, Greece, Hungary, the Netherlands, Portugal and Sweden	12
Denmark, Finland, Ireland, Lithuania and Slovakia	9
Estonia, Latvia and Slovenia	7
Cyprus and Luxembourg	6
Malta	5
Total	344

3. Organisation

- **President, Vice-Presidents, Bureau**
- **Groups** (tripartite division)
 - Group I Employers
 - Group II Workers
 - Group III Various interests
- **Sections**
 - Agriculture, Rural Development and the Environment (NAT)
 - Economic and Monetary Union and Economic and Social Cohesion (ECO)
 - Employment, Social Affairs and Citizenship (SOC)
 - External Relations (REX)
 - The Single Market, Production and Consumption (INT)
 - Transport, Energy, Infrastructure and the Information Society (TEN)
- **Plenary meetings**

The three groups of the European Economic and Social Committee

Employers' Group – Group I

Group I has 114 members, and is made up of entrepreneurs and representatives of entrepreneur associations working in industry, commerce, services and agriculture in the 27 Member States of the European Union.

Workers' Group – Group II

Group II comprises representatives from national trade unions, confederations and sectoral federations. Its members represent over 80 trade union organisations – the vast majority of them affiliated to the European Trade Union Confederation (ETUC) or its sectoral federations.

Various interests – Group III

Group III brings together a wide range of social, occupational, economic and cultural organisations that make up civil society in the Member States. The shared goal of Group III members is to achieve real economic, social and participatory democracy in the EU.

4. Powers and influence

Powers

- Mandatory referral
 - Where the Treaties so provide
 - E.g. agriculture, free movement of workers, economic and social cohesion, social policy, etc.
- Optional consultation
- Own initiatives

Limited influence: the EESC is in a relatively weak position

Statistics (2008)

	Total number of opinions	Opinions on referral	Exploratory opinions (and EP referrals)	Own-initiative opinion
INT	64	56	4	4
SMO	5	2	0	3
TEN	47	39	8	6
NAT	36	28	7	1
SDO	2	0	0	2
CCMI	11	2	0	7
SOC	41	28	10	3
ECO	22	12	2	8
REX	10	0	2	8
SC	0	0	0	0
Total	238 100%	167 (72%)	33 16%	42 12%)

Committee of the Regions



1. Introduction



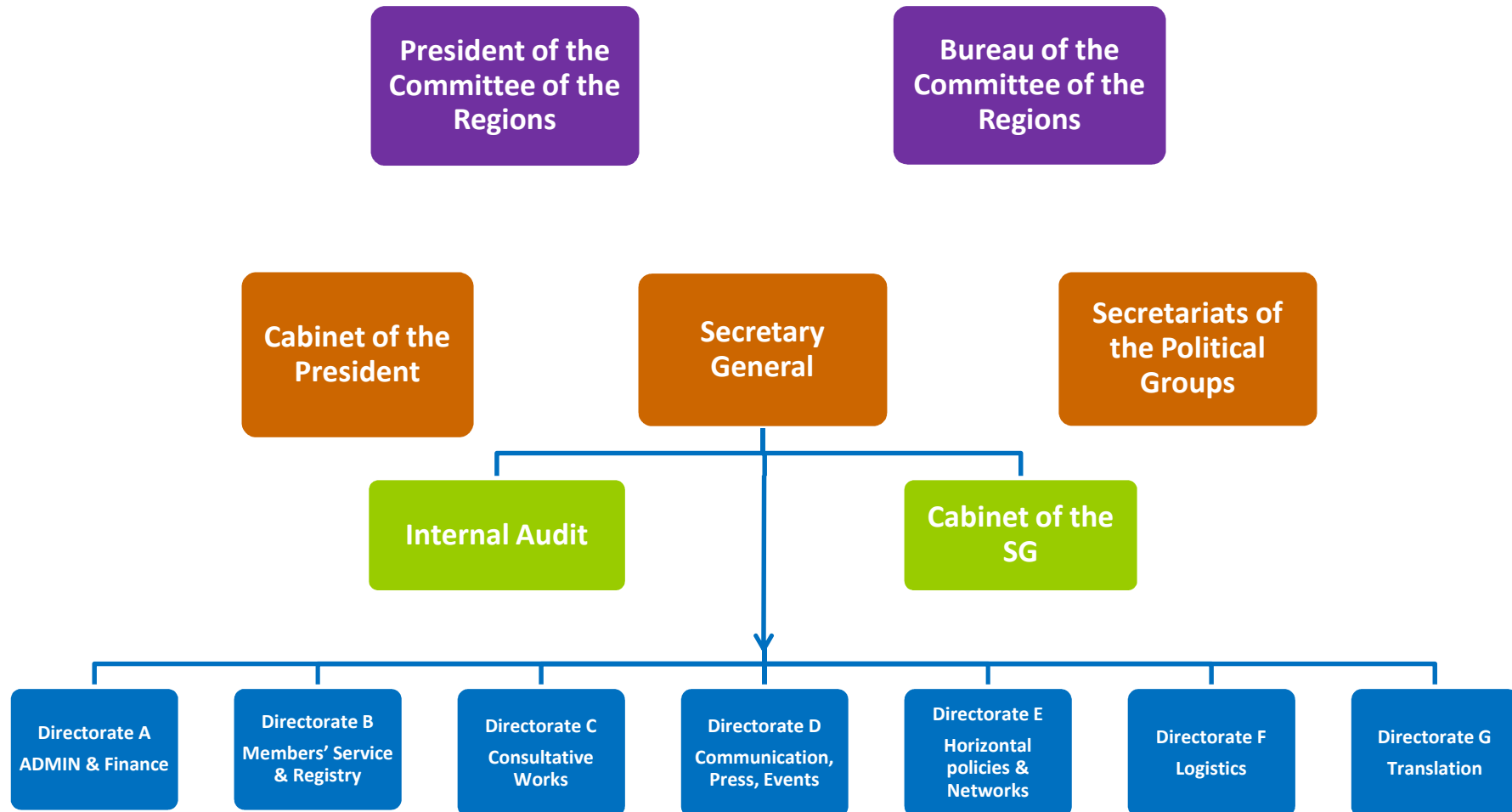
- Set up in 1994
- An advisory body
- Composed of representatives of Europe's regional and local authorities
- It has to be consulted on matters such as regional policy, the environment, education and transport – all of which concern local and regional government

2. Membership



- Similar to that of the EESC
- Member States nominate, the Council appoints
- Members
 - representatives of regional and local bodies who
 - either hold a regional or local authority electoral mandate or
 - are politically accountable to an elected assembly
- Renewable five-year term of office
- Complete independence: not bound by any mandatory instructions
- Capped at 350

3. Organisation



4. Powers



- **Mandatory consultation** in the following policy areas:
 - economic and social cohesion
 - employment
 - social affairs
 - education and youth
 - vocational training
 - culture
 - public health
 - trans-European networks
 - transport, telecommunications and energy infrastructure
 - environment
 - European Social Fund

- **Optional (non-mandatory) consultation** in other areas

- **Own initiative**