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*Plenary sitting*

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**A8-0003/2018**

12.1.2018

# REPORT

on the nomination of Eva Lindström as a Member of the Court of Auditors  
(C8-0401/2017 – 2017/0819(NLE))

Committee on Budgetary Control

Rapporteur: Indrek Tarand

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## **PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION**

**on the nomination of Eva Lindström as a Member of the Court of Auditors  
(C8-0401/2017 – 2017/0819(NLE))**

**(Consultation)**

*The European Parliament,*

- having regard to Article 286(2) of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0401/2017),
- having regard to Rule 121 of its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control (A8-0003/2018),
- A. whereas Parliament's Committee on Budgetary Control proceeded to evaluate the credentials of the nominee, in particular in view of the requirements laid down in Article 286(1) of the Treaty on the Functioning of the European Union;
- B. whereas at its meeting of 11 January 2018 the Committee on Budgetary Control heard the Council's nominee for membership of the Court of Auditors;
- 1. Delivers a favourable opinion on the Council's nomination of Eva Lindström as a Member of the Court of Auditors;
- 2. Instructs its President to forward this decision to the Council and, for information, the Court of Auditors, the other institutions of the European Union and the audit institutions of the Member States.

## **ANNEX 1: CURRICULUM VITÆ OF EVA LINDSTRÖM**

### **Educational background**

**1983** B.A. in economics, business economics, statistics and economic history,  
Stockholm University

### **Posts and assignments**

**2014–** State Secretary to Minister for Enterprise and Innovation Mikael Damberg

**2013–2014** Inquiry Chair, Inquiry on ownership requirements for enterprises in the welfare  
sector

**2003–2010** Auditor-General

**1997–2003** Budget Director, Ministry of Finance

**1994–1997** Director, Budget Department, Ministry of Finance

### **Assignments**

**2013–2014** Deputy Chair of the Governing Board, Swedish Transport Administration

**2012–2014** Chair of the Control Committee, Nordic Investment Bank

**2011–2014** Member of the Governing Board, Finansinspektionen (the Swedish Financial  
Supervisory Authority)

**2011–2014** Chair of the Governing Board, Swedish Agency for Health and Care Services  
Analysis

**2011–2014** Member of the Advisory Council, Nationalmuseum

**2011–2014** Deputy Chair, Swedish Fiscal Policy Council

**2011–2012** Member of the Advisory Council, Försäkringskassan (the Swedish Social  
Insurance Agency)

**2010–2014** Chair, Eva Lindström Consulting AB

**1998–2003** Member of the Governing Board, Svenska Spel AB

## ANNEX 2: ANSWERS BY EVA LINDSTRÖM TO THE QUESTIONNAIRE

### Professional experience

#### 1. Please list your professional experience in public finance be it in budgetary planning, budget implementation or management or budget control or auditing.

I have more than 25 years of progressively responsible experience in the public finance and audit area, including supervisory and management functions. The experience I have gained from working at the Swedish National Audit Office, the Budget Department of the Swedish Ministry of Finance, as State Secretary at the Swedish Ministry of Enterprise and Innovation, and from serving in various Boards of Swedish public agencies, has given me a broad and solid knowledge of public finance management and auditing, as well as significant leadership skills.

**2014- State Secretary at the Ministry of Enterprise and Innovation.** In this role, serving as the senior political appointee second in rank to the Cabinet Minister, I have been responsible for the management of industrial affairs and state enterprises. I am also administratively responsible for the daily coordination and management of the Ministry.

In my role as State Secretary I have been in charge of working with the improvement of the corporate governance model of Swedish state enterprises. Among other things, I have worked actively with sustainable business, including incorporating Agenda 2030 into the management of the state enterprises. An important Government objective is to increase the value of the state enterprise portfolio, something that has been achieved during my time as State Secretary.

As State Secretary, I have also been responsible, under the Minister, for the industrial initiative of the Swedish government called 'Smart Industry'. The industrial sector plays a crucial role for the Swedish economy, but needs modernization to remain an innovative and global player. To achieve this, I have been leading in creating a strategy for Swedish industry that focuses on digitalisation, sustainability, human capital and research.

**2003-2010 Auditor General at the Swedish National Audit Office (NAO).** During my tenure as Auditor General I was at different times responsible for the majority of policy areas that the NAO covers, including both financial and performance auditing. During the last two years as Auditor General, I was the administrative head of the NAO. When I was appointed as Auditor General, the NAO had just been created as a new institution independent of the government and directly accountable to the Swedish Parliament. During this phase, I contributed to setting up the new NAO, including putting in place routines, processes and audit systems, as well as formalising the working relation with Parliament and its Committees.

The Swedish NAO is managed by three Auditors General appointed by the Swedish Parliament. The Auditors General collectively decide on how the audit areas shall be divided between them, but each Auditor General then decides which audits shall be carried out, how this shall be done and what conclusions that are to be drawn within his/her field of responsibility. The independence of the three Auditors General is protected by the constitution and the Swedish NAO is part of the central control power of the

Swedish Parliament. The agency ensures that the Parliament receives a coordinated and independent audit of the state finances. This task is unique, as the Swedish NAO is the only body that can audit the entire state finances. The NAO audits the whole chain of the executive power and is an independent organization under the Parliament. The NAO carries out both performance and financial audits. Furthermore, the institution contributes to the development of the parliamentary control power and the democracy of other countries through the NAO's international assignment.

During my time at the NAO, the Office was also an active party in the International Organisation of Supreme Audit Institutions (INTOSAI) and played an integral part in the development of International Standards of Supreme Audit Institutions (ISSAI). In particular, the NAO was an important actor in the development of the standards for financial audit that INTOSAI has adopted. The NAO was Chair of INTOSAI's Professional Standards Committee until 2007, and has also been Chair of the Financial Audit Sub-committee.

**1997-2003 Budget Director and Head of the Budget Department at the Swedish Ministry of Finance.** In this role, I was responsible of assuring the quality of the national budget process and handling the budget negotiations with the line ministries, as well as being in charge of the Department staff that at that time was around 80 people. Among my responsibilities, I also handled issues related to auditing of the national budget and the EU-budget. During my time as Budget Director I was also responsible of implementing a new budget process that had been put in place to ensure financial stability in the aftermath of the Swedish financial crisis in the beginning of the 1990s.

The Budget Department is responsible for leading and coordinating the Government's work on the central government budget, and for budget policy, regulation and follow-up. The Budget Department is led by a Budget Director and currently has seven divisions. The core of the department are the divisions that work together with the line ministries on all matters that have budgetary or economic consequences. These divisions also monitor how line ministries draft their proposals. To determine whether public activities are being operated efficiently, these divisions make analyses of the goals and outcome of activities. A special division at the Budget Department is responsible for the overall compilations of central government revenue and expenditure, and the development of models. This division also works with expenditure forecasts and is also responsible for financial management issues. Another important division at the Budget department is the EU-budget division that deals with all issues related to the EU budget, including auditing and discharge.

**1994-1997 Director and Head of Division at the Budget Department of the Swedish Ministry of Finance.** I was Head of the division responsible for dealing with education, social security and the welfare sector. In total, this represented half of the national budget. During this time, I contributed to implementing large savings and structural reforms in the aftermath of the Swedish financial crisis in the beginning of the 1990s.

In addition to these positions, I have served on the Boards of several Swedish Public Agencies:

**Member and later Vice-President of the Swedish Fiscal Policy Council (2011-2014).**

The Swedish Fiscal Policy Council is a government agency, which was established on August 1, 2007. The Council consists of six members and is assisted by a secretariat with five employees. The remit of the Council is to provide an independent evaluation of the Government's fiscal policy. The task of the Council is to review and assess the extent to which the fiscal and economic policy objectives proposed by the Government and decided by the Riksdag (the Swedish Parliament) are being achieved.

**President of the Board of the Swedish Agency for Health and Care Services Analysis (2011-2014).**

I became President of the Board when the Agency was launched, and so I was responsible for setting up processes and routines. During my time as President, the Agency published around 25 reports analysing the Swedish healthcare sector and giving policy recommendations. The mission of the Agency is to strengthen the position of patients and users through analysing health care and social care services from the perspective of patients and citizens. This mission includes analysing how health and care services work, as well as reviewing how effective Governmental commitments and activities are in the area. The Swedish Agency for Health and Care Services Analysis also assists the Swedish government with advisory support and recommendations for making the operations and governance of state-run institutions more effective.

**Vice-President of the Expert Group for Aid Studies (EBA) (2013-2014).** I was a part of the board of EBA at a time when it had just started and so I took part in setting up the Agency and contributed to developing its procedures. EBA is a Government committee with a mandate to evaluate and analyse Sweden's international development assistance. The EBA's remit is to commission studies and arrange seminars on issues with relevance for the Swedish development sector. The expert group brings together a number of committee members who convene regularly to discuss and commission studies on development assistance. Another objective of EBA is to take up existing knowledge and research on international development aid and to contribute to it being used in development policy. EBA's evaluations and analyses focus primarily on overarching issues within Swedish development assistance, not on individual aid projects.

**Board Member at Sweden's financial supervisory authority, Finansinspektionen (2011-2014).** The role of the Agency is to promote stability and efficiency in the financial system as well as to ensure an effective consumer protection. Finansinspektionen authorizes, supervises and monitors all companies operating in Swedish financial markets. In total, it supervises almost two thousand companies, including banks and other credit institutions, securities companies and fund management companies, stock exchanges, authorized marketplaces and clearing houses, and insurance companies, insurance brokers and mutual benefit societies. Finansinspektionen is headed by a board of directors which is responsible for the Authority's operations. The board decides on questions of principal and those of greater importance, such as new regulations, sanctions and the planning of operations.

**Board Member (1997-2002) and President (2002-2003) of the Swedish Expert Group on Public Economics (ESO).** ESO's responsibility is to expand and deepen the knowledge base available for future economic and fiscal policy decisions. The assignment is primarily fulfilled by commissioning researchers and institutions to carry out studies that are published in ESO's publication series and on ESO's website. A distinguishing

feature of ESO's work is its independence, i.e. all activities are undertaken independently of political considerations. ESO's terms of reference are generally framed to give the board broad scope to autonomously decide where the focus should lie. At the same time, the authors are solely responsible for any conclusions stated in the ESO reports.

## **2. What have been your most significant achievements in your professional career?**

**The setting up of the new Swedish National Audit Office.** As one of the first Auditors General, I was part of the setting up of the new Swedish National Audit Office in 2003, as a completely new structure under the authority of the Swedish Parliament. The question of transferring responsibility for the state audit institution from the Government to the Parliament had been debated by the Swedish Parliament in different contexts since the 1980s. However, in 1998 the Parliament set up a commission, focusing on how an audit institution could be guaranteed the highest possible independence in its operations. In its report, the commission proposed that in the future, the state audit function report directly to the Parliament. In December 2000, the Parliament unanimously approved the proposal to set up a new Swedish NAO under the name of Riksrevisionen to be led by three Auditors General. The Swedish NAO was founded on 1 July 2003 through a merger of the auditors of the Parliament and the National Auditing Agency as an independent authority under the control of the Swedish Parliament.

The 2003 reform of external audit in Sweden was an important step to ensure independent audit of government funds in accordance with the Lima declaration. The previous position of the main external auditing body, i.e. under the Government, could in part be explained by Sweden's administrative tradition including the relatively high degree of autonomy that Swedish state agencies enjoy in relation to the government. The weaknesses of this system had however with time become apparent and there was wide parliamentary consensus in favour of the reform. Nevertheless, the NAO's new role as an independent authority under the control of the Swedish Parliament with the powers to audit not only the government agencies but also the Government itself was a distinctively new element in Sweden's constitutional set up and not without initial challenges. The first years of the Office's functioning my colleagues and I had to put considerable effort into an active dialogue with relevant stakeholders but also into redefining what performance audit in a Swedish context entailed. An increased focus on accountability and a more rigorous quality assurance system were two key elements in this process. This required building on the vast experience of the Office's staff but also revising the way audit work, not least within the field of performance audit, was carried out. To have been part in making this historical transition to international norms of independence and accountability a success, has given me a rare hands-on experience in developing a new constitutional pillar. I consider this to be one of my greatest professional achievements. Today the NAO is an indispensable cornerstone in the Swedish public management system that functions independently and efficiently, producing audit reports of high quality.

**The budget consolidation in the 1990s.** As Head of Division at the budget department of the Ministry of Finance responsible for dealing with education, social security and the welfare sector, I played an important part in implementing necessary savings to put the national budget in balance after the financial crisis at the beginning of the 1990s.

After the recession in the early 1990s when the central government debt doubled in only a



few years the government in 1994 formulated a fiscal consolidation programme. It contained clearly stated objectives that the debt should be stabilized as a percentage of GDP in 1998 at the latest. This consolidation programme, amounting to some EUR 5 billion in the first year and a total of EUR 12 billion over the period 1995-1998, was predicated on significant cuts combined with substantial increases in taxation. The program was deliberately front-loaded, with the bulk of measures being concentrated at the beginning of the period in order to demonstrate the determination of the Swedish government and restore the confidence of the financial markets in its ability to resolve the problems. The consolidation programme was a success and the objectives were reached. The net improvement in public finances resulting from this programme exceeded 12% of GDP in the period 1995-2000. Following a budget deficit of 11 % of GDP in 1993, Sweden achieved a surplus of 2 % of GDP in 1998.

Having played an important role in the budget consolidation process during this difficult time for the Swedish economy, I consider a significant career achievement. Today, Swedish public finances are robust, the economy has fully recovered and growth figures are currently strong.

**The implementation of the new budget procedure.** After the recession and the tough savings decisions that followed, Sweden decided to completely change the budgetary procedure. To avoid similar situations in the future, several processes were put in place to strengthen the procedure and avoid bottom up budgeting. A fundamental idea was to give the budget process a clear top down design. The total expenditure could not be determined by summing up the various preferences, but must be based on a comprehensive economic assessment. To achieve this, a number of quantitative targets and restrictions were introduced. The main components of the new process were a surplus target for net lending, expenditure ceilings, and a balanced budget requirement for the local government sector. Most of these decisions were taken before my time as Budget Director. During my time as Budget Director I however had to make sure that the new rules were implemented correctly and the focus was kept on the objectives of putting a solid process in place for the future. The process that was set up during this period is, with some changes, still in place and it has served us well. Sweden is often seen as a good example internationally for its strict rules and the Swedish Public Finances have constantly improved since they were introduced. Having been part in implementing these new procedures is an important professional achievement.

**3. What has been your professional experience of international multicultural and multilingual organisations or institutions based outside your home country?**

An important part of my work as Auditor General at the Swedish NAO, was the participation in the contact committee of the European Court of Auditors. The meeting of the Committee was organised by Sweden in 2005, and it was hosted by me. I highly appreciated the meeting space and contact opportunity that the Committee provides. Going forward I believe it is important to continue the work of the committee to ensure good cooperation between the heads of supreme audit institutions of EU-Member States and the ECA.

As State Secretary at the Ministry of Enterprise and Innovation I have on occasions, in the place of the Minister, represented the Swedish Government in meetings of the

Competitiveness Council (COMPET) of the European Council. In its role as policy-maker, the Council seeks to boost the EU's competitiveness and growth. In so doing, it covers a range of policy areas, including the internal market, industry, research and innovation, and space.

Before that, while working on an assignment with the Nordic Council of Ministers in 1986-87, I was based in Oslo and Copenhagen. My assignment consisted of analysing the costs and effects associated with Nordic trade policy in the markets for clothing and textiles.

Another important international experience was my participation in the OECD working party of Senior Budget Officials (SBO), while I was Head of the budget department at the Ministry of Finance. The SBO meets annually to address key budgeting concerns and relevant policy options and carries out analysis and research on the full range of budgeting issues, including reviews of budgeting systems, comparative analysis of specific aspects of budget systems and the maintenance of a comprehensive database.

Furthermore, I have been Vice-President, and later President, of the Control Committee of the Nordic Investment Bank (NIB). The main task of the Control Committee is to ensure that the operations of the Bank are conducted in accordance with the Statutes and to be responsible for the audit of the Bank's annual accounts. NIB is the International financial institution of the Nordic and Baltic countries. It finances projects that improve competitiveness and the environment of the Nordic and Baltic countries.

**4. Have you been granted discharge for the management duties you carried out previously, if such a procedure applies?**

I have never held any position where a discharge procedure applies.

**5. Which of your previous professional positions were a result of a political nomination?**

The nominations for my management positions at the Swedish Ministry of Finance, as well as my Board appointments to public agencies, required a cabinet decision by the Swedish government. These positions are however on the civil servant level.

Moreover, I am currently State Secretary at the Swedish Ministry of Enterprise and Innovation. In the Swedish governance system, State Secretary is the title of the senior political appointee, attached to the Cabinet Minister and second in rank to him, in charge of the ministry. Unlike Ministers, State Secretaries are not members of the Government. The State Secretary, in contrast to the Minister, mostly has an internal role of handling and leading the daily work of the Ministry, as well as making sure that government policy is efficiently implemented.

**6. What are the three most important decisions to which you have been party in your professional life?**

First, I played an important role in the decision of how to organise the work of the Swedish National Audit Office (NAO) when it was newly created, including deciding on the new structure of the performance audit process. As one of the first Auditors General, I was part of the setting up of the new Swedish National Audit Office in 2003 as a

completely new structure under the authority of the Swedish parliament. The Swedish NAO was founded on 1 July 2003 through a merger of the auditors of the Parliament and the National Auditing Agency as an independent authority under the control of the Swedish Parliament. The work to put the NAO in place consisted of organising the work, recruiting staff, implement new forms of reporting and create a new management culture. When it comes to the new performance audit structure, I was highly involved in developing the new process, the quality assurance system, the forms of dialogue with the parties being audited, the communication strategy and the new relation to the different parliament committees. Being part of this process, I thus played an integral part in deciding how to design an important auditing mechanism for controlling the effective use of government funds that ultimately contributes to democratic accountability and trust in the public sector.

Second, I would like to highlight the implementation of the new budget process when I was Budget Director and that I already mentioned earlier. As in any political organisation, the final decisions were made at a political level by the Government and Parliament. But my organisation and I were a vital part of making sure that the political decisions were followed through and that have made such a major difference for the Swedish economy and Public Finances.

Third, in my current role as State Secretary at the Ministry of Enterprise and Innovation, I have played an important role in the decision to further develop the corporate governance model of the Swedish state enterprises. This includes a number of policy changes, including i) increased tax transparency; ii) clarifying the level of gender equality demanded in the Boards; iii) integrating sustainable business policies and Agenda2030 in the corporate governance; iv) clarifying the Boards' responsibility in internal control, risk management and compliance. These changes combined contribute to a developed work of state enterprises, and during my time as State Secretary the value of the state enterprise portfolio has increased significantly.

## **Independence**

### **7. The Treaty stipulates that the Members of the Court of Auditors must be 'completely independent' in the performance of their duties. How would you act on this obligation in the discharge of your prospective duties?**

Independence, integrity, impartiality and professionalism are fundamental principles for auditors and key for the credibility of the European Court of Auditors.

The principle of independence is very clearly expressed in the Treaty (Art. 286) stating that "the Members of the Court of Auditors must be chosen from among persons who belong or have belonged in the respective Member State to external audit bodies, ..., and whose independence is beyond doubt, and that 'in the performance of these duties, the Members shall neither seek nor take instructions from government or from any other body'.

If I am appointed to the European Court of Auditors, I shall observe and ensure compliance with the principles and rules set out in the EU legislation and the Ethical guidelines and the Code of Conduct of Members of the Court of Auditors. This means that I shall neither seek nor take instructions from any government or from any other body,

and shall refrain from any action that is incompatible with my duties as Member of the Court of Auditors or that would lead to, or be perceived as, a loss of independence.

Furthermore, I strive to maintain not only independence by fact, but also independence by appearance, meaning that even if a certain engagement would be in accordance with the regulation, I would not engage, if it in any way could raise questions about my independence

**8. Do you or your close relatives (parents, brothers and sisters, legal partner and children) have any business or financial holdings or any other commitments, which might conflict with your prospective duties?**

Neither I, nor my close relatives, have any business or financial interests or any other commitment that might conflict with my future duties at the Court.

**9. Are you prepared to disclose all your financial interests and other commitments to the President of the Court and to make them public?**

Yes, I will disclose all my financial interests and other commitments in line with the Court's Code of Conduct for Members so that this information can be made public.

**10. Are you involved in any current legal proceedings? If so, please provide us with details.**

No, I am not involved in any legal proceedings.

**11. Do you have any active or executive role in politics, if so at what level? Have you held any political position during the last 18 months? If so, please provide us with details.**

I am currently, and have been for the past three years, State Secretary at the Swedish Ministry of Enterprise and Innovation. In the Swedish governance system, State Secretary is the title of the senior political appointee, attached to the Cabinet Minister and second in rank to him, in charge of the ministry. Unlike Ministers, State Secretaries are not members of the Government. The State Secretary, in contrast to the Minister, mostly has an internal role of handling and leading the daily work of the Ministry, as well as making sure that government policy is efficiently implemented.

**12. Will you step down from any elected office or give up any active function with responsibilities in a political party if you are appointed as a Member of the Court?**

I do not hold any elected office or have any active function in a political party. If I am appointed, I will resign or step down from all current functions, so as to ensure my complete independence. I will not take up any functions or office during my mandate that could lead to a situation of conflict of interest or that such situation could be perceived to arise.

**13. How would you deal with a major irregularity or even fraud and/or corruption case involving persons in your Member State of origin?**

I would treat a major irregularity or fraud in Sweden like any equivalent irregularity or fraud in any other Member State. The same principles of budgetary discipline and

financial management apply to all Member States. In the case of suspicion of fraud I would follow the established procedures at the Court and report the case to OLAF.

## **Performance of duties**

### **14. What should be the main features of a sound financial management culture in any public service? How could the ECA help to enforce it?**

A sound financial management culture is part of good governance and is characterised by budget appropriations that are being used according to the principles of economy, efficiency and effectiveness. To this, I would like to add the principles of legality, transparency, integrity, and a clear accountability chain as equally important features of sound financial management of public resources.

The quality of the internal control systems is an integral part of good governance and essential in all organisations. In this respect, the COSO principles describe very well how the components of an effective internal control system each support the achievement of an entity's mission. The components are: 1. Control environment; 2. Risk assessments; 3. Control activities; 4. Information and communication and 5. Monitoring.

In this context, The European Court of Auditors, as the external auditor within the European Union has a crucial role to play in ensuring effective accountability at EU level. It has a unique position and possibility to provide the European Parliament with impartial information and assurance on these matters.

In my understanding, the Court's Annual Report is a fundamental element in the EU accountability chain. From what I have heard, it has seen numerous improvements to it, all with the intention of rendering it more relevant and useful, and it has been essential for gradually improving the Commission's management of the EU budget.

Another important point is that a complement to the Court's statistical audits could be to apply risk-based auditing, meaning that the choice of objects for audit are based on an analysis of where it is likely that problems or irregularities might occur. Such an approach could help the ECA enforce a sound financial management culture by using the resources of the Court efficiently and making sure that problems encountered in specific areas receive adequate attention.

### **15. Under the Treaty, the Court is required to assist Parliament in exercising its powers of control over the implementation of the budget. How would you further improve the cooperation between the Court and the European Parliament (in particular, its Committee on Budgetary Control) to enhance both the public oversight of the general spending and its value for money?**

This is a very important aspect in terms of ensuring democratic oversight over the implementation of the EU budget. The impact that the reports from the Court of Auditors will have, depends on the follow up given to these by the European Parliament.

While maintaining its independence, I believe that it is important for the ECA and its auditors to actively listen to the needs of the European Parliament, and to make sure that the reports that the Court produces are useful and in line with the demand that

Parliamentarians have. To achieve this, close dialogue and regular contact between the Court of Auditors and the European parliament is essential. One part of this process is to have regular exchanges of views and early involvement of the European Parliament in the Court's programming exercise. From what I have heard, the Court has clearly identified the importance of fostering good cooperation by appointing a specific Member to be responsible for Interinstitutional relations.

**16. What added value do you think performance auditing brings and how should the findings be incorporated in management procedures?**

In general, performance auditing not only brings added value, but is a necessary complement to financial audits. The work the Court produces in terms of performance auditing has an important role that can create value for a wide range of stakeholders, in particular the European Parliament and the European Commission, and of course, ultimately for the citizens of Europe.

For me, the most important added value performance auditing brings is that it guarantees an independent, impartial and reliable scrutiny of how the EU budget has been implemented and what values it brings to the EU. Ultimately, making sure that EU funds are used in an efficient and effective way is key to ensuring accountability and to gain the trust of EU-citizens.

To achieve this goal, the Court's reports should be relevant, timely and of the highest quality. The recommendations should be concrete, but not too detailed, as well as constructive and forward looking in order to help the legislators and the executive bodies. A structured and systematic follow up of the audit recommendations is also fundamental for ensuring improvements down the line in EU funded programmes.

**17. How could cooperation between the Court of Auditors, the national audit institutions and the European Parliament (Committee on Budgetary Control) on auditing of the EU budget be improved?**

I recognise that State Audit Institutions are partners in the work of the Court. However, for various reasons the national audit institutions and the Court still need to work more or less separately. Initiatives to cooperate more closely therefore do pose challenges, but I believe that there are also possibilities to improve our work by learning from each other. As previously mentioned, I was a member of the ECA Contact Committee while I was Auditor General at the Swedish NAO. My impression from this experience is that there are indeed opportunities for closer cooperation that can be developed.

**18. How would you further develop the reporting of the ECA to give the European Parliament all the necessary information on the accuracy of the data provided by the Member States to the European Commission?**

A useful report should be convincing, relevant, timely, reliable and clear. It also important to make good use of tables, graphs and visuals in order to give the reader a clearer picture.

One important goal set out in the Court's 2018-2020 Strategy is the issue of better gearing the staff to the different products. In my understanding, this also involves helping auditors finding the right tone, language and messages in order to producing clearer narratives that

can be better understood. I believe that clear audit manuals, training, and quality controls are important aspects of developing the Court's reporting. Another objective is to further develop the collection of reports, so that the Court has the right product for the right topic.

On the issue of examining the accuracy of the data provided by Member States to the Commission, the Court can use both in-depth and horizontal audits depending on the context. With for example, the Landscape reviews, the Court can provide various types of benchmarking and comparative information in these matters. Together with the compliance and the performance audits, the Court has the tools to widen its reporting on e.g. geographical trends and insights and thereby deliver real added value to the European Parliament.

More broadly, the ECA is not in a position to directly ask Member States to improve the data reported to the Commission. Instead, the Commission is responsible to conduct a dialogue with the Member States to improve the data quality. What the ECA can do is to control that the work the Commission does with Members States to improve the data is up to standard and effective.

### **Other questions**

#### **19. Will you withdraw your candidacy if Parliament's opinion on your appointment as Member of the Court is unfavourable?**

Yes, I will. I believe that the confidence, trust and respect of the EP, and in particular the CONT, is fundamental for me to carry out my work as Member of the ECA.

## PROCEDURE – COMMITTEE RESPONSIBLE

<b>Title</b>	Partial renewal of members of the Court of Auditors - SE nominee						
<b>References</b>	14085/2017 – C8-0401/2017 – 2017/0819(NLE)						
<b>Date of consultation / request for consent</b>	15.11.2017						
<b>Committee responsible</b> Date announced in plenary	CONT 16.11.2017						
<b>Rapporteurs</b> Date appointed	Indrek Tarand 30.11.2017						
<b>Discussed in committee</b>	11.1.2018						
<b>Date adopted</b>	11.1.2018						
<b>Result of final vote</b>	<table> <tr> <td>+:                   </td><td>15</td></tr> <tr> <td>–:                   </td><td>0</td></tr> <tr> <td>0:                   </td><td>0</td></tr> </table>	+:	15	–:	0	0:	0
+:	15						
–:	0						
0:	0						
<b>Members present for the final vote</b>	Inés Ayala Sender, Martina Dlabajová, Ingeborg Gräßle, Arndt Kohn, Bogusław Liberadzki, Bart Staes, Indrek Tarand, Tomáš Zdechovský, Joachim Zeller						
<b>Substitutes present for the final vote</b>	Brian Hayes, Marian-Jean Marinescu						
<b>Substitutes under Rule 200(2) present for the final vote</b>	Norbert Erdős, Wolf Klinz, Sven Schulze, Lieve Wierinck						
<b>Date tabled</b>	12.1.2018						