

Nominations for Members of the European Court of Auditors: Slovakia

Treaty provisions and appointment procedure

As set out in Article 285 of the Treaty on the Functioning of the European Union (TFEU), the European Court of Auditors (ECA) shall consist of one national of each Member State. Article 286 (2) of the TFEU further specifies that each Member State has the right to propose its candidate. The Council then adopts the list of Members as proposed by the Member States. Often, this is a partial renewal of the Court - only one or a few Members are appointed at the same time, as the mandates of the Members expire at different points in time. The Council can only act after consulting the European Parliament; in practice, the Committee on Budgetary Control (CONT) is responsible and the Member-designate of the ECA answers a questionnaire, makes a statement before the committee, and has to answer its questions in a public hearing. CONT then votes on the nomination and thus issues a recommendation to plenary, which votes within two (in practice sometimes three) months of receipt of the nomination. In case of an unfavourable opinion, the President shall ask the Council to withdraw its nomination and submit a new nomination (Rule 129 of the EP's Rules of Procedure). However, Parliament's opinion is not binding on the Council.

According to Article 286 (1) of the TFEU, potential Members of the ECA "shall be chosen from among persons who belong or have belonged in their respective States to external audit bodies or who are especially qualified for this office." In addition, their independence must be beyond doubt. The procedure according to which the Member States nominate varies widely. Some Member States have purely executive procedures in place while others involve their national parliaments in the process or use application procedures. Upcoming and recent nominations demonstrate a wide variety of procedures in different Member States.

Upcoming nominations¹

Slovakia

The Supreme Audit Office of the Slovak Republic, the Najvyšší kontrolný úrad Slovenskej republiky, audits the management of the funds and property of the state, local authorities and the European Union. It ensures that customs and tax are correctly collected.² It was established in 1993 as an independent external audit body and performs financial, compliance and performance audits.³

The key legislations governing the work of the Najvyšší kontrolný úrad are Articles 60-63 of the Constitution of the Slovak Republic and Act no 39/1993 on the Supreme Audit Office of the Slovak Republic. A President, supported by two Vice-Presidents, heads the institution. Both the President and the two Vice-Presidents are elected (and dismissed) by the Slovak parliament, the Národná rada (National Council), via secret ballot. Their 7-year terms are once renewable. Currently, the President is Ľubomír Andrassy, who was appointed on 25 May 2022.

As for the European Court of Auditors, the nomination procedure does not have a specific legal base, and neither the head of state, i.e. the President, nor the National Council are formally involved in the procedure. So far, the country has had two different ECA members, both of whom were male. Mr Ladislav Balko's mandate expired on 6 May 2022. The Slovak government proposed Mr Martin Klus as a candidate for the ECA. His [hearing in CONT](#) (starting at 17:29) took place on 22 March 2023. The committee delivered an [unfavourable opinion](#) (0:20:3) on the candidate, and his candidacy was withdrawn before the scheduled vote in plenary.



To find a new candidate for the position, the Slovak government published a call for applications on the website of the [Government Office of the Slovak Republic](#). Any candidate fulfilling the criteria could apply for the position, with their CVs and the answers to a [questionnaire](#) published online. Eight candidates expressed their interest in the role, and once the call was closed, a selection committee held a [public hearing](#) of seven out of eight candidates on 19 June 2023, one candidate not attending.⁴

The selection commission had eight members. The President of the Supreme Audit Office chaired it, supported by the Head of the Government Office as vice-chair. The other members represented the Ministry of Finance of the Slovak Republic, the Office of the President of the Slovak Republic, the Office of Government Audit, the University of Economics in Bratislava, the Slovak Chamber of Auditors and the non-governmental sector, namely Transparency International Slovakia.

During the hearing, the performance of the candidates was marked out of 100 points, with the following criteria taken into account: a) education and training (max. 25 points), b) management skills (max. 18 points), c) motivation of the applicant (max. 14 points), d) language, communication, presentation and other relevant skills (max. 18 points), e) candidate integrity and risk of conflicts of interest (max. 25 points). Based on the sum of points the members of the selection committee awarded to each candidate, a list was drawn up, headed by Ms Katarína Kaszasová (97.5 out of 100 points). The selection committee unanimously decided to recommend her to the government as ECA nominee.⁵ Her statement before the CONT committee will take place on 4 September 2023.

Since 2020, Ms Kaszasová has been Managing Director at the Auditing Oversight Authority in Slovakia, a supervisory body for the auditing profession in the country. Between 2016 and 2019, she headed the Governing Bodies Secretariat Division of the European Investment Bank (EIB) in Luxembourg. From 2004 to 2015, she was Director General of the State Reporting Section of Slovakia's Ministry of Finance and a board member of various institutions (2005-15, Board of Directors of the EIB, representing Slovakia; 2008-15, Vice Chair of the Board of the Slovak Auditing Oversight Authority; 2012-15 Chair/Vice Chair of the Board of Auditors of the European Stability Mechanism; 2013-15 Board of Directors of the European Investment Fund). In 2003 and 2004, she acted as an advisor administering and coordinating the World Bank Grant for Accounting and Auditing Reform in Slovakia, in close cooperation with the Ministry of Finance. Between 1995 and 2003, she held various positions at KPMG Slovakia, up to the role of Audit Manager. She holds a Master's in Automation and Control Systems in Chemical Production Processes (1993, Slovak University of Technology, Bratislava) and a Master's in Accounting and Auditing (1995, University of Economics, Bratislava) as well as different national and international certificates in audit and finance.⁶

Upcoming nominations in the remainder of the legislature

For Belgium, Denmark, Ireland, Spain, Italy, Finland and Sweden, the current mandates expire on 29 February 2024, and the nominations are likely to take place before the end of the EP's current legislature in 2024. The Portuguese post at the ECA is vacant since the death of Mr João Figueiredo on 30 June 2021, and the current mandate similarly expires on 29 February 2024. Moreover, following the nomination of Bulgarian ECA member Iliana Ivanova as Commissioner, the Bulgarian seat may soon become vacant, with the mandate expiring on 31 December 2024.

¹ This text has benefitted from the answers to request 4679 on 'National Nomination Procedures for Members of the European Court of Auditors (ECA)' launched through the ECPRD (European Centre for Parliamentary Research and Documentation) network. The following national parliaments responded to the request: Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic (lower house), Denmark, Estonia, Finland, France, Germany, Hungary, Italy, Latvia, Lithuania, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain (lower house) and Sweden. The authors wish to thank all correspondents.

² <https://www.nku.gov.sk/documents/10272/98326/About+SAO+SR+-+2019+brochure+EN/61f37126-0146-409b-89d3-b158dfbf2091>

³ <https://www.nku.gov.sk/web/sao/about-us>

⁴ All information on the selection process and the candidatures is available on the website of the [Government Office of the Slovak Republic](#).

⁵ https://www.vlada.gov.sk/share/edal/zapis_z_verejneho_vypocutia.pdf?csrt=14043636830070584307

⁶ https://www.vlada.gov.sk/share/edal/kandidati/kaszasova_-_cv_redigovane.pdf?csrt=14043636830070584307

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