

# Nominations for Members of the European Court of Auditors: Sweden and Portugal

## 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) 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, 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 makes a statement before the committee and has to answer its questions. 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 to submit a new nomination (Rule 129 of the EP's Rules of Procedure). However, Parliament's opinion is not binding for the Council.

According to Article 286 (1) TFEU, the 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 between the Member States, with some of them having 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 nominations<sup>1</sup>

### Sweden

The [Swedish National Audit Office](#) (NAO), the *Riksrevisionen*, was established in its current form in 2003 and is responsible for examining the activities of the State. As such, the NAO carries out financial and performance audits of all state finances and state-funded activities, including government accounts, government agencies, the Parliament's administration and ombudsmen, the Bank of Sweden and the Royal Household.

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<sup>1</sup> 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, Poland, Portugal, Slovakia, Slovenia, Spain (lower house) and Sweden. The authors wish to thank all correspondents.



The NAO works entirely independently of the government. It reports directly to the Swedish Parliament (*Riksdag*) and thus forms part of the parliamentary control structure. The NAO provides the Swedish Parliament with an independent audit of the whole chain of executive power, while the Swedish Parliament decides on the scope of the NAO's auditing activities and assesses the efficiency of the NAO itself. It also appoints an external auditor to audit the NAO on an annual basis, as well as a parliamentary council for oversight consisting of one member from each parliamentary group (Parliamentary Council of the Swedish National Audit Office)<sup>2</sup>. The scope and focus of the NAO's activities are governed by the Act on Audit of State Activities and the Act containing Instructions for the Swedish National Audit Office.

The NAO is headed by an Auditor-General (*riksrevisor*) appointed by the Swedish Parliament for a seven-year, non-renewable term<sup>3</sup>. The current Auditor-General is Helena Lindberg, who was appointed in 2017 and whose mandate will therefore come to an end in 2024. The Auditor-General decides independently on the audits to be carried out, how the audit is to be conducted and the conclusions to be drawn from each audit. The Auditor-General is assisted in the Office's management by the Director-General of the NAO, Claudia Gardberg Mörner, who acts as Deputy Auditor-General.

The Swedish Member of the European Court of Auditors is nominated by government decision. There is no legal basis for the nomination procedure itself, and while the government is not required to consult the Swedish Parliament on the nomination, it nevertheless informally verifies the support of the opposition parties for the nominee before taking its decision. However, the government is required by law<sup>4</sup> to consult the Parliamentary Committee on EU Affairs before the nominee is appointed by the Council (the government drafts a proposal, which the committee then endorses).

So far, Sweden has had 5 ECA Members, one of whom has been female, namely the current member, Ms Eva Lindström. Her mandate expires on 29 February 2024. The new candidate for the post is Mr Hans Lindblad. His hearing before the CONT Committee is scheduled for 29 November 2023. Mr Lindblad was Director-General of the Swedish National Debt Office from 2013 to 2022 and Chair of the Expert Group for Public Economics from 2013 to 2020. He is currently Chair of the Swedish Government's Productivity Commission, a Member of the Board of the Swedish Fund Selection Agency and the Nordic Investment Bank, and a Member of the Board of Trustees of the SNS Centre for Business and Policy Studies. He studied at the University of Stockholm, where he earned a BA in 1986 and a PhD in Economics in 2010.

## Portugal

The [Tribunal de Contas de Portugal](#) (TCP) is the country's supreme audit institution, established in its current form under the Portuguese constitution of 1976. Its organisation and functioning is laid down in Law 98/97 of 26 August 1997. It is responsible for the audits of the state and its services, local authorities, public institutions, social security institutions, public associations, state-owned companies and any entities with involvement of public funds. The TCP has the status of a supreme court and is a sovereign body comparable to the other government institutions and completely independent from them. However, Parliament and the government may request certain audits, but the requests are not mandatory for the TCP. Parliament has the right to obtain the TCP's reports and information obtained in the audits carried out.

The TCP is headed by a president, appointed by the President of the Republic on the proposal of the government for a four-year term. Since 7 October 2020, Mr José F.F. Tavares holds the post. As the Tribunal is a collegiate body, it has 18 Members (judges who share the same status as Supreme Court of Justice judges) in addition to the President. They are recruited through a public competition with a selection board and appointed for life.<sup>5</sup>

<sup>2</sup> <https://www.wipo.int/wipolex/en/text/463722>

<sup>3</sup> <https://www.riksrevisionen.se/om-riksrevisionen/sa-styrs-riksrevisionen/riksrevisor.html>

<sup>4</sup> [Riksdag Act](#), Chapter 7, Article 14.

<sup>5</sup> [https://erario.tcontas.pt/en-us/content/court/court\\_of\\_auditors\\_today.pdf](https://erario.tcontas.pt/en-us/content/court/court_of_auditors_today.pdf)

As for the European Court of Auditors, the government is responsible for appointing a candidate. It has the duty to transfer the names and CVs of at least three candidates to the Portuguese parliament, the Assembly of the Republic, and in practice, its Committee on European Affairs. The Committee has the right to hear the candidate(s) according to Article 7a of Law No. 43/2006 of 25 August. For the current nomination procedure, the Committee held the hearings on 26 September 2023. Its deliberations are public and take place prior to the formal appointment of the candidate.<sup>6</sup> After the hearings, the Committee on European Affairs issues a written opinion. It is not binding for the government.

So far, Portugal has had 4 ECA Members, all of them male. Mr João Figueiredo, the most recent Portuguese ECA member, died in office on 29 June 2021. His seat has been vacant since, with the mandate formally expiring on 29 February 2024.

The new candidate is Mr João Leão and his hearing in the CONT committee will take place on 29 November. Since 2022, he has been Professor of Economics and Public Finance and Vice-Rector at the University Institute of Lisbon. From 2020 to 2022, he was Minister of State for Finance. In that function, he represented Portugal as a Governor of the European Stability Mechanism, the European Bank for Reconstruction and Development, the European Investment Bank, the African Development Bank Group, the Asian Development Bank, the Asian Infrastructure Investment Bank, the Inter-American Development Bank and the World Bank. Between 2015 and 2020, Secretary of State for Budget. From 2010 to 2014, he was Director-General of the Research Office of the Ministry of the Economy. In 2014 and 2015, and between 2008 and 2010, he was Assistant Professor at the Department of Economics at the University Institute of Lisbon. Between 2000 and 2008, he was an Assistant at the same institution. From 1999 to 2000, he was junior teaching assistant in Economics at the Nova School of Business and Economics. He holds a Bachelor's and Master's degree in Economics of Nova School of Business and Economics (1999 and 2003 respectively) and a PhD in Economics from the Massachusetts Institute of Technology (MIT) (2008).

## Further nominations in the remainder of the legislature

For Italy, the current mandate expires on 29 February 2024, and the nomination is likely to take place before the end of the EP's current legislature in 2024. Moreover, with former Bulgarian ECA member Iliana Ivanova having become Commissioner, the Bulgarian seat is vacant, with the current mandate formally expiring on 31 December 2024.

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<sup>6</sup> Please see the links to the hearings of [Ms Margarida Matos Rosa](#), [Mr José Renato Gonçalves](#) and [Mr João Leão](#).