



Plenary sitting

A8-0341/2017

31.10.2017

REPORT

on the nomination of Bettina Jakobsen as a Member of the Court of Auditors
(C8-0332/2017 – 2017/0816(NLE))

Committee on Budgetary Control

Rapporteur: Indrek Tarand

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PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on the nomination of Bettina Jakobsen as a Member of the Court of Auditors
(C8-0332/2017 – 2017/0816(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 (C8-0332/2017),
 - having regard to Rule 121 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0341/2017),
- 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 26 October 2017 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 Bettina Jakobsen 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 BETTINA JAKOBSEN

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|-------------------------|--|
| EDUCATION | <p>Master of Public Governance (MPG), University of Copenhagen and Copenhagen Business School (CBS), 2012 KIOL – course in public management, 2004-2005 Degree in Law, University of Copenhagen, 1990 University entrance qualification – specialisation in modern languages, Espergærde Amtsgymnasium, 1982</p> |
| EMPLOYMENT | <p>Danish Member of the European Court of Auditors during the period from 1 September 2015 to 28 February 2018 Assistant Auditor General, the Danish National Audit Office, from 17 May 2005 Director, the Danish National Audit Office, from 1 June 2002 Auditor, the International Board of Auditors for NATO, NATO Headquarters, Brussels, Belgium, 1997-2002 Special advisor, the Danish National Audit Office, 1996 Head of Section, the Danish National Audit Office, 1 May 1990</p> |
| PROFESSIONAL EXPERIENCE | <p>2015 – 2018</p> <p>Danish Member of the European Court of Auditors during the period from 1 September 2015 to 28 February 2018.</p> <p>From September 2015 to May 2016 I was a member of Court of Auditors Chamber I (Sustainable use of natural resources); I subsequently moved at my own request to Chamber III (External action, security and justice).</p> <p>During that period, I was the member responsible for six special reports:</p> <ol style="list-style-type: none">1. Special report no 6/2016: Eradication, control and monitoring programmes to contain animal diseases.2. Special report no 18/2016: The EU system for the certification of sustainable biofuels.3. Special report no 30/2016: The effectiveness of EU support to priority sectors in Honduras.4. Special report no 34/2016: Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain.5. Forthcoming special report on EU support to fight human trafficking in South/South-East Asia (report to be published on 20 June 2017). |

6. Forthcoming special report on the EU's 'Bêkou' Trust Fund in the Central African Republic (expected to be published in September/October 2017).

Internal strategic tasks at the Court of Auditors:

Member of a working group responsible for the reorganisation of the Court of Auditors. Tasks included updating the chamber structure in order to better reflect the Court of Auditors' priorities and support a more flexible prioritisation, planning and implementation of the auditing tasks.

Since the beginning of June 2016, in parallel with my duties in Chamber III, I have been one of the three members of the Court of Auditors' Audit Quality Control Committee. In that capacity I am responsible for the quality assurance of special reports on the sustainable use of natural resources and special reports on market regulation and competition economics.

I am currently chairing a working group which is organising a members' seminar in September 2017 on the strategic development of the Court of Auditors. The seminar will focus on various performance-related aspects.

2013 – 2015

Assistant Auditor General in the Danish National Audit Office. Auditing of the Ministry of Employment, the Ministry of Children, Gender Equality, Integration and Social Affairs, the Ministry of Economic Affairs and the Interior, the Ministry of Health, the Ministry of Ecclesiastical Affairs and the Ministry of Culture. Financial, compliance and performance audits of six ministries, central government repayments to municipalities and region performance audits. Management of four directors and around 50 members of staff. Member of the Danish National Audit Office's management team.

As Assistant Auditor General, I was responsible, amongst other things, for various citizen-related reports to the Public Accounts Committee, covering for instance: women's shelters, measures taken to help the homeless, case-processing times in state administrative bodies, incorrect social security payments, integration measures, supervision of mental health in the workplace and research resources in hospitals.

As Assistant Auditor General, I was responsible for drawing up reports to the Public Accounts Committee on the auditing of State accounts for 2013 and 2014.

2010 – 2013

Assistant Auditor General in the Danish National Audit Office. Responsible for the preparation of major surveys carried out in the Ministry of Business and Growth, the Ministry of Employment, the Ministry of Food, Agriculture and Fisheries, the Ministry of

Housing, Urban and Rural Affairs, the Ministry of Social Affairs and Integration, the Ministry of Health, the Ministry of Transport, the Ministry of Climate, Energy and Building and the Ministry of the Environment, as well as performance audits in the five national regions. Management of four directors and around 40 members of staff. Member of the Danish National Audit Office's management team.

2005 – 2009

Assistant Auditor General in the Danish National Audit Office. Responsible for financial and compliance audits of the Prime Minister's Office, the Ministry of Foreign Affairs, the Ministry of Finance, the Ministry of Economic and Business Affairs, the Ministry of Science, Technology and Innovation, the Ministry of Transport and the Ministry of Climate, Energy and Building as well as nationwide pay audits carried out by the Danish National Audit Office. Management of four or five directors and around 55 members of staff. Member of the Danish National Audit Office's management team.

2002 – 2005

As director of Unit C3 at the Danish National Audit Office, I was responsible for the financial and compliance audits of the Ministry of Foreign Affairs, the Ministry of Transport and Energy and the Ministry of Economic and Business Affairs as well as of half of the Ministry of Science. I was directly responsible for 17 members of staff.

1997 – 2002

Auditor at the International Board of Auditors for NATO, Brussels. I was the first Danish national to fill such a position for 27 years and the first woman ever to work as an auditor at NATO. The work included the financial, compliance and performance audits of the various NATO organisations and projects. It also comprised audits carried out on NATO's NSIP infrastructure programmes, which involved extensive travel across all NATO member states. Good knowledge of international auditing and accounting standards and use of English and French as working languages.

1990 – 1997

Head of Section, National Audit Office of Denmark. Financial, compliance and performance audits for the Ministry of Education, the Ministry of Science, the Ministry of Culture and the Nordic Council institutions. Participation in Nordic cooperation between national audit offices.

OTHER
INTERNATIONAL
EXPERIENCE

2014 – 2015: Appointed by the European Investment Bank (EIB) as a member of the Audit Committee of the European Investment Fund (EIF) in Luxembourg. The EIF finances small and medium-

sized enterprises in Europe through guarantees and venture capital. The Audit Committee is responsible, inter alia, for verifying that the Fund's activities are organised in an appropriate way and are properly audited. Auditing is carried out in accordance with the international auditing standards.

May 2013: Keynote speaker at the World Bank and African Development Bank Conference in Abu Dhabi on public financial management development in the Arab region.

2012 – 2015: Designated by the Auditor General as Chair of the INTOSAI Professional Standards Committee (PSC), which draws up public auditing standards applicable to national audit offices throughout the world.

2011 – 2015: Appointed by the Minister for Economic Affairs and Business as the Danish member of the Audit Committee of the European Investment Bank (EIB) in Luxembourg. The EIB is the European Union's bank. The Audit Committee performs a governance function and is responsible, inter alia, for verifying that the EIB's activities are conducted in a transparent and proper manner, that the Bank has adequate risk management and the requisite internal controls, and that it conforms to best banking practice. Auditing is carried out in accordance with the international auditing standards.

2008 – 2011: Appointed by the Ministry of Foreign Affairs as the Danish member and chair of a newly established audit committee at the Council of Europe in Strasbourg, an organisation whose remit includes the European Court of Human Rights in Strasbourg. Responsibilities included advising the Council of Europe and the Secretary-General on audit-related matters, ensuring effective and proper management and financial governance and facilitating coordination between internal and external audits in the Council of Europe. Auditing was carried out in accordance with international auditing standards.

2007 – 2012: Vice-Chair of the PSC. On behalf of the Auditor General, I chaired the annual meetings of the PSC Steering Committee in Bahrain (2007), Brazil (2009), Copenhagen (2010), New Zealand (2011), Stockholm (2012), Beijing (2013) and Bahrain (2014). Tasks included chairing meetings involving 50-60 international delegates, defining the PSC's strategy and development and developing international standards, norms and principles for auditing in the public sector.

2007: Presenter at the World Bank's transition seminar for developing countries in Washington, focusing on transparency in accounting and the sound administration of public funds.

2006: Presenter at the 2006 IFAC World Congress in Istanbul. The IFAC (International Federation of Accountants) is the worldwide association of private auditors. The presentation focused on INTOSAI's work on public auditing standards.

OTHER
EXPERIENCE

2014 – 2015: Chaired a joint working party of the FSR – Danish Auditors and the National Audit Office of Denmark tasked with drawing up common guidelines on the management and auditing of State subsidies and a standard approval procedure for project grants.

2009 and 2011: Organised and hosted the two national conferences on public auditing held by the National Audit Office of Denmark in 2009 and 2011. The 2011 conference focused on the value of auditing in the public sector and aimed to illustrate how auditing can further support development and innovation in that sector.

2008 – 2010: Member of the Danish Accountancy Council, one of whose tasks is to act as a sounding board for the Ministry of Finance in questions concerning the development of the national accounting standards.

Many years' experience as a management mentor in Djøf's mentoring programme.

Fluent English, good working knowledge of French, reasonable level of German.

ANNEX 2: SUMMARY BY BETTINA JAKOBSEN OF EXPERIENCE AS A COURT MEMBER AND OBJECTIVES FOR A FUTURE MANDATE

During my two years as Member I have been responsible for six published special reports:

1. No 6/2016: Eradication, control and monitoring programmes to contain animal diseases.
2. No 18/2016: The EU system for the certification of sustainable biofuels.
3. No 30/2016: The effectiveness of EU support to priority sectors in Honduras.
4. No 34/2016: Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain.
5. No 9/2017: EU support to fight human trafficking in South/South-East Asia.
6. No 11/2017: The Bêkou EU trust fund for the Central African Republic: a hopeful beginning despite some shortcomings.

In addition, I have actively contributed to the Court's work as:

- ¶ Member of a working group responsible for the reorganisation of the Court. It included an update of the chamber structure to better reflect the Court's priorities and ensure more flexibility in the planning and implementation of audit tasks.
- ¶ Member of the Court's Audit Quality Control Committee which is responsible for ensuring the quality and coherence of our special reports.
- ¶ Chair of a working group which organised the Members' annual seminar in September 2017 on the strategic development of the Court, focussing on different aspects of performance auditing.
- ¶ Member of a number of recruitment panels for managers, resulting in the selection of nine Principal Managers, six of which are women. The Court has a very talented pool of staff and I am a keen advocate of improving our gender balance.

Well-functioning public-sector auditing is crucial for ensuring accountability and transparency towards citizens. My objectives for a future mandate would be to continue to use my more than 25 years of public-sector audit experience to promote and carry out audits which can have a positive impact on the lives of citizens.

I will continue to encourage improvements in both governance and audit arrangements. In this context, I consider it essential to have close and constructive cooperation with the Court's stakeholders, such as the Parliament and, in particular, CONT, which are important collaborators when it comes to upholding an adequate audit mandate of all EU funds.

As a Member of the Audit Quality Control Committee, I contribute to the production of relevant, timely and robust special reports, which can be relied upon by our stakeholders. My objective would be to continue to increase the quality and impact of our special reports. In a future mandate, I would focus on external action, security and justice which are the areas that I am currently auditing. In my opinion, the Court could play a bigger role in these areas, not only in terms of providing assurance and independent assessments of policies and funds to our political stakeholders, but also contributing to the security and trust of EU citizens. My objective would be to ensure that the Court addresses all risks to the EU and its citizens when we prioritise and plan our audits and that we have the technical capacity to do so.

PROCEDURE – COMMITTEE RESPONSIBLE

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| Title | Partial renewal of members of the Court of Auditors - DK nominee |
| References | 10762/2017 – C8-0332/2017 – 2017/0816(NLE) |
| Date of consultation / request for consent | 21.9.2017 |
| Committee responsible Date announced in plenary | CONT 5.10.2017 |
| Rapporteurs Date appointed | Indrek Tarand 2.10.2017 |
| Date adopted | 26.10.2017 |
| Result of final vote | +: 22 –: 0 0: 1 |
| Members present for the final vote | Nedzhmi Ali, Inés Ayala Sender, Zigmantas Bal ūytis, Martina Dlabajová, Luke Ming Flanagan, Ingeborg Gräßle, C t ůlin Sorin Ivan, Arndt Kohn, Georgi Pirinski, José Ignacio Salafranca Sánchez-Neyra, Claudia Schmidt, Bart Staes, Indrek Tarand, Marco Valli, Derek Vaughan, Tomáš Zdechovský, Joachim Zeller |
| Substitutes present for the final vote | Richard Ashworth, Andrey Novakov, Julia Pitera, Patricija Őulin |
| Substitutes under Rule 200(2) present for the final vote | Angel Dzhambazki, Lieve Wierinck |
| Date tabled | 31.10.2017 |