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## **VERSLAG**

over de voordracht van Nadezjda Sandolova voor de benoeming tot lid van de Rekenkamer  
(C6-0411/2006 - 2006/0811(CNS))

Commissie begrotingscontrole

Rapporteur: José Javier Pomés Ruiz

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## ONTWERPBESLUIT VAN HET EUROPEES PARLEMENT

**over de voordracht van Nadezjda SANDOLOVA voor de benoeming tot lid van de Rekenkamer  
(C6-0411/2006 – 2006/0811(CNS))**

*Het Europees Parlement,*

- gelet op artikel 247, lid 3 van het EG-Verdrag en artikel 160 B, lid 3 van het Euratom-Verdrag, op grond waarvan het Parlement door de Raad is geraadpleegd (C6-0411/2006),
  - overwegende dat op haar vergadering van 28 november 2006 de Commissie begrotingscontrole het door de Raad voorgedragen lid van de Rekenkamer heeft gehoord en haar kwalificaties heeft beoordeeld in het licht van de criteria die zijn vastgelegd in artikel 247, lid 2 van het EG-Verdrag en van artikel 160 B, lid 2 van het Euratom-Verdrag,
  - gelet op artikel 101 van zijn Reglement,
  - gezien het verslag van de Commissie begrotingscontrole (A6-0442/2006),
1. brengt positief advies uit over de voordracht van Nadezjda Sandolova voor de benoeming tot lid van de Rekenkamer;
  2. verzoekt zijn Voorzitter dit besluit te doen toekomen aan de Raad en, ter informatie, aan de Rekenkamer, alsmede aan de overige instellingen van de Europese Gemeenschappen en de controle-instellingen van de lidstaten.

## BIJLAGE 1: CURRICULUM VITAE VAN NADEZHDA SANDOLOVA

1. Family name: Sandolova
2. Forenames: Nadezhda
3. Date of birth: 17 April, 1956
4. Nationality: Bulgarian
  
5. Education: Higher

<i>Institution</i>	Higher Economic University Karl Marx, Sofia, Bulgaria
<i>Date: from (month/year): to (month/year)</i>	1976-1980
<i>Degree(s) or Diploma(s) obtained:</i>	M.Sc., Planning, Management and Balance

7. Language skills: (increasing competence from 1 to 5)

<i>Language</i>	<i>Reading</i>	<i>Speaking</i>	<i>Writing</i>
Bulgarian	5	5	5
German	5	5	5
English	5	5	4
Russian	5	5	5

8. Membership of professional bodies: N/A

9. Other skills: Major professional specialisations in foreign financial institutions: Training in Banking, Financial Management and specific functions of central banks at Deutsche Bundesbank Munich, Germany in 1993, and successful completion of the International Business Seminar in Banking and Management organised by the American International Corporation and Chamber of Commerce, in Missouri, USA in May 1995.

10. Key qualifications:
- audit of the National Central Bank
  - audit of state debt
  - other specific audits

11.Experience in foreign postings:

<i>1.Date</i>	<i>From 16 April 2004 to the present</i>
<i>2.Date</i>	<i>From May 2005 to the present</i>
<i>1.Country</i>	<i>Paris, France</i>
<i>2.Country</i>	<i>Norway, Oslo</i>
<i>1.Company</i>	<i>Council of Europe Development Bank</i>
<i>2.Company</i>	<i>INTOSAI Development Institute</i>
<i>1.Position</i>	<i>Member of the Auditing Board</i>
<i>2.Position</i>	<i>Consultant ASOSAI Training program</i>

12. Professional Experience Record:

<i>Date: from (month/year) to (month/year)</i>	<i>November 1995 to April 2005</i>
<i>Location</i>	<i>Sofia</i>
<i>Company</i>	<i>National Audit Office</i>
<i>Position</i>	<i>Member of the Board, Head of Specific Audits Department, Liaison Officer</i>
<i>Description</i>	<i>Audit of the National Central Bank, audit of state debt, audit of the Fund for Guaranteeing Bank Deposits, audit of the Bulgarian Agency for Export Insurance, audit of privatisation, audit of state guaranteed credits</i>

<i>Date: from (month/year) to (month/year)</i>	<i>May 1991-Nov 1995</i>
<i>Location</i>	<i>Sofia</i>
<i>Company</i>	<i>Ministry of Industry</i>
<i>Position</i>	<i>Head of Department</i>
<i>Description</i>	<i>Analysis of the debt of state enterprises, granting credits to state enterprises and relations with International Financial Institutions</i>

<i>Date: from (month/year) to (month/year)</i>	<i>1993-1995</i>
<i>Location</i>	<i>Sofia</i>
<i>Company</i>	<i>Sofia Bank Ltd.</i>
<i>Position</i>	<i>Member of the Board of Directors</i>
<i>Description</i>	<i>Management</i>

<i>Date: from (month/year) to (month/year)</i>	<i>1988-to the present</i>
<i>Location</i>	<i>Sofia</i>
<i>Company</i>	<i>St Kliment Ohridski Sofia University</i>
<i>Position</i>	<i>Chief Research Assistant and Lecturer, Faculty of Economics</i>
<i>Description</i>	<i>Teaching micro and macroeconomics ; Public control; has more than 30 publications in the field of economic reforms</i>

<i>Date: from (month/year) to (month/year)</i>	<i>1980-1986</i>
<i>Location</i>	<i>Sofia</i>
<i>Company</i>	<i>Research Institute of Economics of Construction</i>
<i>Position</i>	<i>Research worker</i>
<i>Description</i>	<i>Financial and economic analysis of construction</i>

## BIJLAGE 2: ANTWOORDEN VAN NADEZHDA SANDOLOVA OP DE VRAGENLIJST

### *PROFESSIONAL EXPERIENCE*

#### **1. Please highlight the main aspects of your professional experience in public finance, management, management auditing.**

Most of all, I would like to highlight that my educational background, as well as my professional experience, were entirely orientated to the matters of management, public finance and control. The main motive in my professional development in these strongly interwoven areas has always been the principle of constant self-improvement through becoming acquainted with the international experience and modern standards and practices.

Some of the main aspects of my experience in the area of management are:

- my activity as a head of division in the Ministry of Industry from 1991 to 1994, where I had the chance to practically take part in the reform of the Bulgarian economy and its setting to act in the conditions of the market. My functions at that time were the negotiation of the first loans from the World Bank, the relations of our country with the International Monetary Fund, as well as the implementation of any possible measures on the part of the government for the effective use of the consigned credit resource;
- my activity as a member of the Managing Board of one of the largest state banks of that time, from 1993 to 1995. This position not only gave me a good insight into the reforms at the bank and industrial sectors, but it also enriched my experience of management decisions and work in a collegiate management body.

As main aspects of my professional experience in the area of control and management control in particular, I would point out my activity as a member of National Audit Office (NAO) of the Republic of Bulgaria in the period 1995-2005. In 1995 the Bulgarian Parliament adopted a decision to reestablish the NAO again on the basis of a new law, after its activity had been stopped for more than 45 years. I would define these ten years not only as an accumulation of management and audit experience, but also as the biggest challenge in my professional experience. The establishment of a supreme audit institution, the selection and training of auditors, the study and introduction of international experience in its work, is a process of simultaneous reformation of external audit and its implementation into practice.

From 1998 to 2005 I was Liaison Officer of the Bulgarian National Audit Office.

During these years I took part in the regular meetings of Liaison Officers and in the meetings of the Heads of SAI's of the countries applying for EU membership and the ECA, as well as in the preparation of the documents for our mutual work with the European Court of Auditors. In 2001 I was in charge of the self-assessment group of the Contact Committee.

Lastly, but also of great importance, I would like to mention that for all the years, from 1988 until the present moment, I taught at the Faculty of Economy of 'St. Kliment Ohridski' University of Sofia, in the area of macroeconomics and public finance, with the full awareness that education is the best investment for the future development of a country.

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

I would express my opinion that in the management process all decisions are important because they give rise to definite responsibilities and consequences. But I would mention some of the decisions that I have made during my activity which were a kind of a challenge for me and have brought to positive results in the practice of the institution that I have worked for.

1. The decision to lead the first audit of the relations between the Central Bank and the state budget and the first audit of State Debt of the Republic of Bulgaria. For the successful realisation of both audits I am extremely grateful to the European Court of Auditors and also to the Court of Auditors of the Federal Republic of Germany for the support and exchanged experience. Within the Contact Committee of the Heads of the EU candidate country SAIs and the ECA , the Bulgarian NAO received extremely effective and crucial support in methodological and practical way for the development of audit practices and the introduction of internationally accepted auditing standards. The joint audit which was carried out, between the Bulgarian National Audit Office and the German Court of Audit and the Court of Audit of Spain in the area of State Debt led to public recognition that the Bulgarian NAO has reached a European professional level in this particular area of auditing.

2. My decision to develop a methodology and to carry out the first self-assessment of a supreme audit institution, the example being with the Bulgarian National Office in the year 2000. This decision of mine was motivated and supported by the Contact Committee and SIGMA. The results were reported at a meeting held in Sofia of the Heads of EU candidate country SAIs and some MS SAIs in 2001, and this practice was evaluated as a leading one in this area. I have the copyrights for the methodology of self-assessment.

3. Lastly, but of equal importance, I would like to point out my decision from last year to accept the invitation of IDI INTOSAI to participate as a leading consultant in the development and conduct of a course for state debt auditing, which is designed in Russian and is designed especially for practical use within the countries of the Commonwealth of Independent States (CIS) and Mongolia. The course should reflect in an adequate way the auditing standards of INTOSAI. On this year's annual meeting of the INTOSAI's Public Debt Committee, a very high grade was given to the content, conduction and contribution of the course for the improvement of audit practices in these countries.

## INDEPENDENCE

### **3. The Treaty stipulates that the Members of the Court of Auditors shall be “completely independent” in the performance of their duties. How would you apply this obligation to your prospective duties?**

“Completely independent” is stipulated in Article 247 of the Treaty and specified in the Staff Regulations. More detailed explanation about the supreme audit institutions' independence is



explained in the Lima Declaration. According to this and in compliance with the internationally accepted standards, the Court of Auditors and its Members should enjoy:

- Institutional independence
- Operational independence
- Financial independence and
- Political independence.

As a Member of the Court I would base my activities and audit opinions only on facts, dates, evidence, audit standards and my professional knowledge and experience. I must not seek nor take instructions or advice from any government or from any other body. I will do my best to avoid any incompatibility and I will apply the Court's policies in respect of independence.

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

Yes, I have. I have not received an individual discharge but as a Member of collegiate management bodies which were discharged according to the Bulgarian legal procedures I have. The procedures were applied as follows:

- From 1993 to 1995 being a Member of the Board of Directors of one of the biggest Bulgarian Trade Banks – Sofia Bank, I received a discharge at the end of every financial year by the Shareholders' Meeting with the adoption of an Annual Report. The discharging procedure was stipulated in the Bulgarian Trade Banks Law.

-From 1995 to 2005 being a Member of the National Audit Office of Bulgaria I received a discharge at the end of every budget year by the Parliament with the adoption of the Annual Activity Report of the NAO. The discharging procedure was stipulated in the National Audit Office Law and Parliament Rules.

**5. Do you have any business or financial holdings or any other commitments, which might conflict, with your prospective duties? Are you prepared to disclose all your financial interests and other commitments to the President of the Court and make them public? In case you are involved in any current legal proceedings, would you please give details?**

I do not have any business or any financial holdings or any other commitments, which might conflict with my prospective duties. During my entire working period I have worked only in State Administration and State Bodies.

Since April 2003 I have been a Member of the Auditing Board of the Council of Europe Development Bank (CEB). I was appointed to this position by the Bulgarian Government and by the CEB Authorities for a 3-year-mandate, which will end in March 2007. All my prospective commitments consist of not more than one week work in Paris until the end of my mandate. It is no problem for me to terminate my mandate immediately.

I am absolutely ready to disclose all my financial interests to the President of the Court and to make them public at any time. I am not involved in any current legal proceedings.

**6. Are you prepared to step down from any elected office and to give up any active function with responsibilities in a political party after your appointment as Court Member?**

Yes, I do. I do not have any such appointments.

I have never been a member of any political party nor have I ever had any active functions with political responsibilities.

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

No matter what the origin of the actor is, I would always strictly follow the auditing standards with all my respect to the equal rights and obligations of each Member State, taking into account all existing Treaty regulations concerning dealing with protection of the financial interests of the Community against irregularities, fraud and corruption. In cases of potential fraud, I will follow the procedures described in ECA's decision 97/2004 and other rules of the Court, which relate to internal investigations. I would adopt a neutral position irrespective of the country in which an audit or investigation is taking place. I will do my best to deal with the cases without being influenced by my own origin.

PERFORMANCE OF DUTIES

**8. What should be the main features of a sound financial management culture in any public service?**

Sound financial management culture in a public service, whether belonging to the Community or not, in my opinion should be a management culture plus high quality management systems, which can provide the necessary guarantees that resources are used in the best possible way. Within such systems there must be an unambiguous allocation of responsibilities in relation to the implementation of policies and programs, as well as the achievement of clearly defined objectives. The classical principles of good financial management are economy, effectiveness and efficiency.

As the most important main features of a sound financial management culture should be mentioned:

1. Those suitable for within the bodies – clearly defined objectives, accountability, high quality of information and internal communication systems, precise definition of the competences and responsibilities (based on written internal rules), improvement of the management capacity, active human resources management, good communication between different levels in the management structure, efficient internal control and internal audit systems, etc.

2. Those suitable for between the bodies – effective information and communication system, preventing overlaps in function and responsibilities, clear legal framework, etc.

3. Those suitable for guaranteeing the quality of the management systems – availability of effective external audit, well-defined interaction between internal control, internal audit and external audit, transparency, quality of reporting, etc.

The modern sound financial management culture should use the instruments of prevention and risk analysis and should be able to improve and to develop itself in accordance to the fast changing environment.

**9. In its last Monitoring Report on Romania and Bulgaria, the Commission indicates delays in these countries' administrations in setting up proper systems of financial control, including ex-ante control, independent internal and external audit. What measures should receive priority?**

In the last Monitoring Report on Bulgaria it is said “In the area of financial control, progress has been made with regard to the extended Decentralised Implementation System (EDIS) accreditation process for some of the structures concerned although efforts at capacity building for implementing the Structural Funds in particular need to be reinforced. However, no accreditation has taken place yet”. In the last Monitoring Report (September 2006), the only finding related to Bulgaria is the delay in the implementation and harmonization of EDIS. But Bulgaria currently faces the following challenges. These are the challenges in the area which require proper measures in the near future:

- Implementation of the newly adopted laws on financial management and control and internal audit in the public sector. Till this moment it has led to great structural changes in the public bodies which have to follow the new requirements and to improve the quality of the internal control. In all ministries which will conduct operational programmes, special training and a preparation are going on. There is a special support and advisory activities provided by SIGMA.

- Guaranteeing the independence of the NAO in the Constitution and the focus on performance audits as a key factor for public funds management. In the existing Constitution the independence of the NAO is not formulated well enough. The NAO has not the power to control the state-owned enterprises and this limits its capacity to audit the use of money till the end beneficiaries. The NAO should initiate changes in its Act aiming to extend its audit field. Concerning performance audit and the implementation of its results, the NAO can activate its relationships with the Budgetary Commission in Parliament.

- Developing the CHU as a driver of the changes in the PIFC system, further implementation of the concept of financial management and control, better understanding of the principle of management accountability by the managers in the public sector.

- Increased support by managers to the newly established internal audit functions. The managers should take measures to optimize the internal institutional conditions in order to ensure the functioning of the new internal control's responsibilities. They should apply strong criteria concerning the professional abilities of the internal control staff.

- Establishment of External Audit Committees in the public sector organizations in order to strengthen the independence of the internal audit function. These Audit Committees can provide external assurance as to the quality and the independence of the internal control activities.

**10. According to the Treaty the Court shall assist Parliament in exercising its powers of control over the implementation of the budget. How would you describe your duties with regard to reporting to the European Parliament and its Committee on Budgetary Control, in particular?**

As a member of the European Court of Auditors I can only answer that I will strictly follow the Treaty and the rules by assisting Parliament in exercising its powers of control over the implementation of the budget.

But based on my professional experience related to the Reporting of the Bulgarian National Audit Office to the Parliament, I can underline some points in the relationships between both of them, as it follows:

- it is very important that the reports and the opinions of the Audit Office are materially accurate , based on adequate, relevant and reliable information and at the same time they are understandable;
- the rapporteur - the member of the Audit Office must be capable to explain and to discuss all findings and recommendations in the report with the Members of the Budgetary Commission and must be able to answer all their questions in an atmosphere of mutual respect.
- in my opinion it was a good practice in Bulgaria to have regular meetings with the Budget Commission. These meetings gave us the opportunity to discuss some very important topics concerning the budgetary legislation and spending the budget money in some particular areas.

In general, my understanding is that the most efficient way to assist Parliament, no matter which it is, in exercising its powers of control over the implementation of the budget is to work in dialogue and cooperation developing a culture of mutual trust and respect.

**11. What do you think is the added value of performance audit and how should the findings be incorporated in the management?**

According to the Financial Regulation, EU funds should be managed based on the principles of economy, efficiency and effectiveness. The European Court of Auditors carries out performance audits on important and specific topics and based on their results presents special reports to the Commission on Budgetary Control.

Performance audit is a modern tool to assess whether public funds have been used with economy, efficiency and effectiveness. We could say that this type of audit is a huge step forward in the development and contribution of control. It is the first to go beyond the tradition and practice of merely reviewing the accounts and the quality of the financial records of the underlying transactions. On the one hand, performance audit provides taxpayers with a clear assessment of how and on what their money has been spent. On the other hand, as a new audit technique it can largely contribute to improving the management of public institutions and to reducing the risks of public resources being spent in an ineffective way.

The Bulgarian National Audit Office (BNAO) has been applying the techniques of performance auditing since the year 2000 and has in practice materialised its positive impact.

For this accomplishment, the BNAO is particularly grateful to the UK National Audit Office for providing training of audit staff for the applying of this new type of audit in Bulgaria through a 2-year Twinning project.

Carrying our performance audit is a challenging task. The difficulties are rooted primarily in the fact that the results are dependent on the auditors' professional judgment; it is not always possible to quantify the findings. In contrast to financial audit, there are no standardised audit criteria set by legislation and regulation, suitable for all audits. Instead, unique criteria need to be developed for each individual audit.

I would like to point out several very important principles that should be observed if auditors are to add value by this type of audit, and that the findings and recommendations serve as a basis for improving the management of public institutions. These are:

- The auditors should be knowledgeable about the nature and the activity of the audited entity, i.e. this entails tolerance during the audit and full understanding of the subject matter;
- The criteria for risk assessment, evaluation of the internal controls and measuring the effectiveness should be developed jointly and in agreement with the auditee;
- The audit findings should be formulated in an atmosphere of understanding and tolerance together with the auditee's management, and should be fully supported with evidence and not solely with analytical considerations;
- The recommendations should also be discussed in advance and correctly understood by the auditee in order to guarantee their positive impact.

If such a complex subject matter could be summed up, two major principles would be outlined: the better formulated the objectives are, the easier the auditor's work would be. And last but not least, if performance audit is to reach its objectives, it should be viewed as a dialogue, as a sign of sound financial management.

## **12. How could the cooperation improve between the Court of Auditors, the National Audit Institutions and the European Parliament (Committee on Budgetary Control) concerning the audit of the EU budget?**

I know that this question is high on the EU agenda. I will try to answer it using my experience and my knowledge of the statutory requirements, the procedures and standards of audit of the EU budget.

1. According to the Treaty, only the European Court of Auditors (ECA) has the power to give an independent opinion on the financial statements and to report on issues of sound financial management and to provide an annual statement of assurance (DAS) on the legality and regularity of the transactions underlying the accounts as well as on the reliability of the accounts. The national Supreme Audit Institutions (SAIs) are the external audit bodies which fulfill their mandates by their respective constitutions and report to the National Parliaments. There is no shared responsibility for the audit of the EU budget between the European Court of Auditors and the SAIs.

2. I think that the question concerns the future development of the whole control system at the European level. Undoubtedly the following principles should be achieved: “a number of conditions must be met to set up a model where one level of control feeds the next level”, clear legislation and definition of rules and responsibilities, and efficiency which balances between cost and benefit.
3. The Treaty states that the European Court of Auditors and the Supreme Audit Institutions of the Member States are to co-operate in a spirit of trust while maintaining their respective independence.

In his speech at the ECOFIN Council, Brussels, 7 November, 2006, Mr. Hubert Weber, President of the European Court of Auditors said that “the Court remains committed to continuing its close cooperation with the national audit bodies of the European Union. In practice this entails operational support for the Court’s on-the-spot audits, the exchange of professional information and knowledge, the joint development of practical and technical support.”

Having in mind the existing statutory requirements and the fact the over 76% of the European money is being managed by the national administrations in the Member States, and that the Court’s 2005 Annual Report on the implementation of the EU budget contains yet again a substantially critical opinion on its implementation in the part of the legality and regularity of underlying transactions in majority of EU expenditure under shared management. I consider the following appropriate.

1. The national supreme audit institutions should contribute, in a most effective way, to the reforming and development of the financial management and internal control systems in their countries; acquire powers and sufficient experience to audit EU funds so as to act as a guarantor of their proper implementation. For example, in 2003, an audit department specialised in audits of pre-accession funds was set up in the Bulgarian National Audit Office. The results of these audits are reported to the Bulgarian Parliament, following which they are sent to the ECA for information.
2. The ECA, within the Contact Committee of the Heads of SAIs of the EU Member States, to continue its support for the MS SAIs in several very important aspects:
  - Methodological and technical support with a view to improving the quality of external audit in the EU field; ability of the MS SAIs to produce national SAI reports on the management of EU funds to be presented to the national parliaments;
  - Systematic support so that the management systems in the Member States are able to provide adequate and reconciled data in respect of the spending of the European budgetary funds. According to “Redesigning accountability structures and control activities in the EU”, a draft working document of 07.09.2006, Committee on Budgetary Control: “Qualified information can only be provided if audits are carried out according to standards jointly developed

by the Commission and the national audit institutions.” It would be beneficial if the ECA would support this process.

- Creation of legal and practical possibilities for carrying out joint audits in the critical areas. I have experience in such an audit and am convinced that this form of co-operation is particularly effective.

It is likely that my thoughts on the subject do not cover all possible measures. Practice will always be a richer and truer basis for taking the correct management decisions on the basis of a dialog between the relevant authorities.

## OTHER QUESTIONS

### **13. Would you withdraw your candidacy if Parliament’s opinion on your appointment as Member of the Court were unfavourable?**

Taking into account that this hearing, as a part of the adoption procedure, has a very important role to guarantee my professional abilities and their compatibility with the criteria of holding a post, if the Parliament’s opinion is unfavourable I would immediately withdraw my candidacy.

## PROCEDURE

<b>Titel</b>	Voordracht van Nadezjda Sandolova voor de benoeming tot lid van de Rekenkamer
<b>Document- en procedurenummers</b>	C6-0411/2006 – 2006/0811(CNS)
<b>Datum raadpleging EP</b>	7.11.2006
<b>Commissie ten principale</b> Datum bekendmaking	CONT 29.11.2006
<b>Rapporteur(s)</b> Datum benoeming	José Javier Pomés Ruiz 23.10.2006
<b>Behandeling in de commissie</b>	28.11.2006
<b>Datum goedkeuring</b>	28.11.2006
<b>Bij de eindstemming aanwezige leden</b>	Inés Ayala Sender, Herbert Bösch, Paul van Buitenen, Simon Busuttill, Mogens N.J. Camre, Paulo Casaca, Szabolcs Fazakas, Markus Ferber, Christofer Fjellner, Ingeborg Gräßle, Ona Juknevičienė, Rodi Kratsa-Tsagaropoulou, Dan Jørgensen, Nils Lundgren, Edith Mastenbroek, Jan Mulder, José Javier Pomés Ruiz, Brian Simpson, Bart Staes, Kyösti Virrankoski
<b>Bij de eindstemming aanwezige vaste plaatsvervanger(s)</b>	Daniel Caspary, Bárbara Dührkop Dührkop, Salvador Garriga Polledo, Edit Herczog, Eija-Riitta Korhola, Albert Jan Maat, Ashley Mote
<b>Bij de eindstemming aanwezige plaatsvervanger(s) (art. 178, lid 2)</b>	Toine Manders
<b>Datum indiening</b>	30.11.2006
<b>Opmerkingen (slechts in één taal beschikbaar)</b>	...