

EUROOPA PARLAMENT

2004



2009

Istungidokument

LÕPLIK
A6-0443/2006

30.11.2006

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RAPORT

Ovidiu Ispiri nimetamine kontrollikoja liikmeks
(C6-0410/2006 – 2006/0812(CNS))

Eelarvekontrollikomisjon

Raportöör: Szabolcs Fazakas

Kasutatud tähised

- * nõuandemenetlus
antud hääle enamus
- **I koostöömenetlus (esimene lugemine)
antud hääle enamus
- **II koostöömenetlus (teine lugemine)
antud hääle enamus ühise seisukoha heakskiitmiseks, parlamendi liikmete häälteenamus ühise seisukoha tagasilükkamiseks või muutmiseks
- *** nõusolekumenetlus
parlamendi liikmete häälteenamus, v.a EÜ asutamislepingu artiklites 105, 107, 161 ja 300 ning ELi lepingu artiklis 7 toodud juhtudel
- ***I kaasotsustamismenetlus (esimene lugemine)
antud hääle enamus
- ***II kaasotsustamismenetlus (teine lugemine)
antud hääle enamus ühise seisukoha heakskiitmiseks, parlamendi liikmete häälteenamus ühise seisukoha tagasilükkamiseks või muutmiseks
- ***III kaasotsustamismenetlus (kolmas lugemine)
antud hääle enamus ühise teksti heakskiitmiseks

(Antud menetlus põhineb komisjoni esitatud õiguslikul alusel.)

Õigusloomega seotud tekstide kohta esitatud muudatusettepanekud

Euroopa Parlamendi muudatusettepanekutes tõstetakse muudetud tekst esile **paksus kaldkirjas**. Tavalises kaldkirjas märgistus on mõeldud asjaomastele osakondadele abiks lõpliku teksti ettevalmistamisel ja tähistab neid õigusakti osi, mille kohta on tehtud parandusettepanek lõpliku teksti vormistamiseks (nt ilmselged vead või puudused antud tõlkeversioonis). Selliste parandusettepanekute puhul tuleb saada vastavate osakondade nõusolek.

SISUKORD

	lehekülg
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ETTEPANEK VÕTTA VASTU EUROOPA PARLAMENDI OTSUS

Ovidiu Ispiri kontrollikoja liikmeks nimetamise kohta (C6-0410/2006 – 2006/0812(CNS))

Euroopa Parlament,

- võttes arvesse EÜ asutamislepingu artikli 247 lõiget 3 ja EURATOMi asutamislepingu artikli 160b lõiget 3, mille alusel nõukogu konsulteeris Euroopa Parlamendiga (C6-0410/2006);
 - arvestades, et oma 28. novembri 2006. aasta koosolekul kuulus eelarvekontrollikomisjon nõukogu esitatud kontrollikoja liikmekandidaati ning arutas tema kvalifikatsiooni vastavust EÜ asutamislepingu artikli 247 lõikes 2 ja EURATOMi asutamislepingu artikli 160b lõikes 2 sätestatud kriteeriumidele;
 - võttes arvesse kodukorra artiklit 101;
 - võttes arvesse eelarvekontrollikomisjoni raportit (A6-0443/2006),
1. esitab positiivse arvamuse Ovidiu Ispiri kontrollikoja liikmeks nimetamise kohta;
 2. teeb presidendile ülesandeks edastada käesolev otsus nõukogule ning teavitamise eesmärgil kontrollikojale, teistele Euroopa ühenduste institutsioonidele ja liikmesriikide auditeerimisasutustele.

LISA 1: OVIDIU ISPIRI ELULOOKIRJELDUS

PERSONAL INFORMATION

Name **OVIDIU ISPIRI**

Nationality Romanian

Date of birth 20.11.1951

WORK EXPERIENCE

- 2005 - currently
 - Name and address of employer The Romanian Court of Accounts, Bucharest, 22 – 24, Tolstoi str., Sector 1
 - Type of business or sector Subsequent Financial Control Section
 - Occupation or position held Counselor of Accounts, appointed by the Parliament of Romania, for a 6 year mandate, as of 18th February 2002
- Main activities and responsibilities
 - Coordination of the activities of a division within the Subsequent Financial Control Section:
 - Audit of state budget execution account
 - Audit of the execution account of Romania public debt
 - Audit of local public authorities budgets execution accounts carried out by the territorial chambers of accounts

- 2002 - 2005
 - Name and address of employer The Romanian Court of Accounts, Bucharest, 22 – 24, Tolstoi str., Sector 1
 - Type of business or sector Subsequent Financial Control Section
 - Occupation or position held Counselor of Accounts
- Main activities and responsibilities
 - Coordination of the activities of a division within the Subsequent Financial Control Section:
 - Audit of pre-accession funds granted to Romania (ISPA, SAPARD)
 - Initiation of the Law for the organization and operation of the audit Authority near the Romanian Court of Accounts, having competences in the audit of the pre-accession and post accession funds granted to Romania

- 1999 – 2002
 - Name and address of employer The Romanian Court of Accounts, Bucharest, 22 – 24, Tolstoi str., Sector 1
 - Type of business or sector Subsequent Financial Control Section
 - Occupation or position held Counselor of Accounts, Chairman of the Subsequent Financial Control Section, appointed by the Parliament of Romania for a six year mandate, as of 31st March 1999
- Main activities and responsibilities
 - Coordination of the activity of the specialized divisions within the Subsequent Financial Control Section

- 1997 – 1999
 - Name and address of employer Ministry of Finances, Bucharest
 - Type of business or sector Public finances
 - Occupation or position held Counselor of the Minister

- 1994 - 1997
- Name and address of employer S.C. "Group Management" S.A.
- Type of business or sector Vice-president in Charge with Economic and Financial Issues
- Occupation or position held

- 1990 – 1994
- Name and address of employer C.A.T.T. Bucharest S.A. (ex B.T.T. S.A.)
- Type of business or sector Youth Tourism
- Occupation or position held Head of Office, Economic Manager, Deputy General Manager, in charge with economic and financial issues

- 1979 – 1990
- Name and address of employer B.T.T. (Youth Travel Office), Bucharest
- Type of business or sector Youth Tourism
- Occupation or position held Economist, Head of Office, Head of Department

- 1974 – 1979
- Name and address of employer O.J.T. (Travel Regional Office) Prahova - Sinaia
- Type of business or sector Tourism
- Occupation or position held Economist

EDUCATION AND TRAINING

- 1970 – 1974
- Name and type of organisation providing education and training "Al. Ioan Cuza" University of Iasi, The Faculty for Economic Studies, Finances – Credit Department
- Principal subjects/occupational skills covered Economics, finances
- Title of qualification awarded Bachelor's Degree in Economics

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- Name and type of organisation providing education and training The Academy for Economic Studies, Bucharest
- Faculty: Accounting and Management IT,
- Specialty: Balance Sheet and Management Control
- Principal subjects/occupational skills covered Paper: "Audit of Public Entities – Considerations and Perspectives"
- Title of qualification awarded Doctor's Degree - In progress

- 3rd October – 22nd November 2005
- Name and type of organisation providing education and training L'Institut Francais de Bucarest
- Principal subjects/occupational skills covered French Language Training Course, Bucharest
- Title of qualification awarded Graduation Certificate

- 21st December 2004
- Name and type of organisation providing education and training Tribuna Economica Magazine
- Principal subjects/occupational Economics, finances

skills covered

- Title of qualification awarded

Award for the special contribution to the insurance of the high class quality of the publications

- January – March 2004
- Name and type of organisation providing education and training National Audit Office - UK
- Principal subjects/occupational skills covered Financial audit Training Course, Bucharest
- Title of qualification awarded Certificate

- May 2004
- Name and type of organisation providing education and training KPMG
- Principal subjects/occupational skills covered Audit of EAGGF – Training
- Title of qualification awarded Certificate

- July 2003
- Name and type of organisation providing education and training National Audit Office - UK
- Principal subjects/occupational skills covered Audit of EAGGF – Training Course, London
- Title of qualification awarded Certificate

- January – July 2003
- Name and type of organisation providing education and training S.C. KPMG – Romania SRL
- Principal subjects/occupational skills covered International Audit Standards Enforcement
- Title of qualification awarded Certificate

- January - May 2003
- Name and type of organisation providing education and training The Center for Training in Informatics - SA
- Principal subjects/occupational skills covered Speciality – informatics
Advanced use of Windows, Word, Excel, Power Point and Internet
- Title of qualification awarded Further Training Course Graduation Certificate

**PERSONAL SKILLS
AND COMPETENCES**

MOTHER TONGUE ROMANIAN

OTHER LANGUAGES

- ENGLISH**
- Reading skills excellent
 - Writing skills excellent
 - Verbal skills good

	FRENCH
• Reading skills	excellent
• Writing skills	good
• Verbal skills	basic

**SOCIAL SKILLS
AND COMPETENCES**

An expert within the parliamentary group of the Chamber of Deputies that initiated legislative proposals on the enhancement of the legislation relating to the Romanian Court of Accounts, as of March 2005.

The draft of law, currently in the final debate stage in the plenum of the Romanian Senate, main decision making body, involved high level communication and teamwork skills; the initiators closely cooperated among themselves and with specialists of the Ministry of Public Finances, Ministry of Justice, the Ministry of European Integration and others.

The initiators of the draft reckoned that this legislative construction supposed a special effort and competence and my contribution was considered essential in its finalization.

**ORGANISATIONAL SKILLS
AND COMPETENCES**

Coordination and management of people, projects and budgets as part of my activity as a Counselor of Accounts, in charge with the control and audit of various departments; as a Chairman of the Subsequent Financial Control Section, and in the various other key management positions I held during my work activity.

**TECHNICAL SKILLS
AND COMPETENCES**

Computer and Internet applications user

DRIVING LICENCE

Category B as of year 1982

ADDITIONAL INFORMATION

ANNEXES

PUBLISHED ISSUES AND BOOKS

Author and co-author of issues and specialized books

1. Internal financial control and internal audit of public entities. In cooperation with Mircea Boulescu and Corneliu Bârnea; Economic Publishing House, 2005
2. Internal Control of Public Entities; "Financial Economic Control" Magazine no. 4/2006
3. External public audit in EU MS. Public Reports of SAI; "Financial Economic Control" Magazine no. 1/2005
4. External public audit in EU MS. SAI Basic Activities; "Financial Economic Control" Magazine no. 10/2004
5. External public audit in EU MS. Independence and Accountability – SAI Defining Elements; "Financial Economic Control" Magazine no. 9/2004
6. External public audit in EU MS; "Financial Economic Control" Magazine no. 8/2004
7. Credit Spending Entities Management Discharge – a Contradictory Issue; "Financial Economic Control" Magazine no. /2004; "The Economic Tribune" Magazine no. 15/2004
8. Strengthening Accountability for Public Money Management; "The Economic Tribune" Magazine no. 9/2004
9. Public Entities Auditing Organization; "Finances Banks Insurance" Magazine no. 11/2003
10. Internal Control of Public Entities Activities; "Financial Economic Control" Magazine no. 6/2003
11. Financial Control Documents Capitalization; "Financial Economic Control" Magazine no. 6/2001
12. Control Documents Established by the Financial Controllers of the Court of Accounts; "Financial Economic Control" Magazine no. 3/2001

13. Control Objectives of the Court of Accounts on Examining Public Entities Execution Accounts; “Financial Economic Control” Magazine no. 1/2001

The Management Financial Control – Where to?; “Financial Economic Control” Magazine
no. 11/2

LISA 2: OVIDIU ISPIRI VASTUSED KÜSIMUSTIKULE

Professional experience

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

My professional experience was significantly enhanced by my performing activities characteristic to these three domains: management, public finance and management auditing.

In the field of management, I carried out, in the period 1979 – 1997, various managerial positions in the field of tourism, youth tourism especially. In my quality as a head of department and respectively, deputy general manager of the Office for Youth Tourism, I had managed a significant budget, a large number of assets distributed on the whole territory of the country and I coordinated the activity of about 1,000 staff. As of 1994, I was the vice-president of a commercial company specialized in the provision of management services to tourism companies, especially the Office for Youth Tourism, established following introduction in Romania of the management contract and outsourcing of certain services.

In the field of public finances, I worked, in the period 1997 – 1999, as a counsellor of the Minister for Public Finances. I have exercised counselling competences, mostly relating to fiscal legislation. I had the opportunity to participate in the launching of the fiscal system reform in Romania, through the harmonization of the Romanian legislation with the European one, in the domain of direct and indirect taxation: income tax, taxation of certain revenues generated in Romania by non resident natural or legal persons, fiscal control, excises and other indirect taxes regimen. During the same period, I participated in the launching of the first law in Romania relating to local public finances, which represented the first step in establishing the framework for the enhancement of local financial autonomy.

In the field of management auditing, I had gathered experience working, as of 1999, exclusively with the Romanian Court of Accounts. In 1999, I was appointed counsellor of accounts, a member of the Romanian Court of Accounts and Head of the Financial Control Section, for a six year term. In this quality, I coordinated the activity of the divisions within the Financial Control Section. In 2002, following modification of the law on the organization and operation of the Court of Accounts, the term of office of all counsellors was terminated. Some of the members, among whom myself, were re-appointed by the Romanian Parliament, for a new six year term. In the quality as a counsellor of accounts, member of the Court of Accounts, as of 2002, I have coordinated the division that audited, in keeping with the international audit standards, SAPARD¹ funds in Romania, in the capacity as a certifying body. The exercise of this type of audit covering the years 2002, 2003 and 2004 was a challenge for the team involved at the level of the central and territorial structures of the Court to assimilate the best practice in the field. As of 2005, I have been coordinating the activity involving the audit of the state budget execution account, as well as that of the public debt

¹ SAPARD – Special Accession Programme for Agriculture and Rural Development

execution account. I also coordinate the activity involving the audit of local public authorities budgets execution, activity at the charge of the territorial structures of the Court of Accounts.

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

I shall mention three of the most important decisions in which I was involved in the latest part of my activity, that as a member of the Romanian Court of Accounts:

1. The setting up and strengthening of a structure, organized at central and territorial level within the Romanian Court of Accounts, competent to audit, in keeping with the accepted international audit standards, SAPARD funds granted to Romania by the European Communities. I am certain that the decision to participate in this activity had a favourable impact at institutional level, since a team was built that was learning by doing the best practice in the domain. The Report on the institutional assessment of the Romanian Court of Accounts issued by SIGMA in February 2006, reads as follows: “The reports issued by the Romanian Court of Accounts as SAPARD certifying body are of a high quality and have contributed to the improvement of the practical knowledge of financial audit within the Court”.)

2. The significant contribution to the setting up, by law, in 2005, of the Audit Authority for the funds granted to Romania by the European Union through the ISPA¹ and SAPARD programs and for the funds to be granted in the post-accession period, an organism without a legal personality, independent operationally from the Court of Accounts.

3. The major contribution to the drawing up of the law draft on the Court of Accounts, currently being debated by the Senate, the decision making chamber in matters of organic laws. The need and urgency to adopt this legislative initiative are highlighted by the latest report monitoring the preparedness of Romania and Bulgaria for the status as a member of the European Union, of September 2006.

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?*

In keeping with the provisions of Article 247 [4] of the Treaty establishing the European Community, in my capacity as a Member of the Court of Auditors, I shall act in the general interest of the Community, being completely independent in the performance of my duties, in the sense that I shall neither seek, nor take instructions from the Romanian government, or from any other government or body.

In performing my duties, I will observe this principle, since the independence of the external audit function is essential to ensure accountability for the use of public funds. Independence needs to be ensured in all matters relating to audit work, so that opinions, conclusions, judgments and recommendations are free, both in merit and form, from any prejudice to personal, external and organizational independence.

¹ ISPA – Instrument for Structural Policies for Pre-Accession

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

The current law of the Romanian Court of Accounts provides, as an exclusive competence of the Court of Accounts, the procedure of management discharge of credit spending entities that managed public funds. In my capacity as a counsellor of accounts, I participated in the procedure of discharge or, according to case, denial of discharge of the controlled public entities managers.

I would like to mention that, in the period previous to my appointment as a member of the Court of Accounts, respectively in the period when I was a member of the managerial team of the Office for Youth Tourism - a majority state owned commercial company (1994 – 1996), I was examined by the Court of Accounts. The control document concluded in 1995 highlighted the existence of “financial irregularities” which, in 1996, following a public trial, were rejected as “ungrounded” by the competent trial instance of the Court of Accounts (the jurisdictional college). The court order, final and absolute, is in place of management discharge of the managerial team, confirmed in fact, also by the company’s Shareholders General Meeting, on endorsement of the balance sheet, of the profit and loss account and of the auditors’ report for 1996.

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 financial holdings or any other commitments, which might conflict with my prospective duties and I am not involved in any current legal proceedings.

I am prepared to disclose all my financial interests and other commitments to the President of the Court of Auditors and make them public.

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

I am not a member of any elected office and I do not have any active function with responsibilities in any political party.

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?***

Although the primary responsibility for the prevention, detection and investigation of irregularities and offences rests with those responsible for the management and execution of EU programmes [European Commission and Member States], the European Court of Auditors assesses how well these partners fulfil their responsibilities and to what extent they improve the systems implementing the financial management of transactions related to the EU budget. If the Court identifies a case of fraud, or even a case of suspected fraud, the matter is

immediately submitted to OLAF, which is the European Anti-Fraud Office, responsible for undertaking detailed investigations and following up the resulting recovery of EU funds. This procedure aims clearly at assisting the European Commission in the framework of the protection of the financial interests of the Community against fraud and any other illegal activities which might emerge in the Member States.

Consequently, in case I were to deal with a major irregularity or even fraud or corruption case involving Romanian actors, I would certainly act in the same way as if these cases were found in any of the other Member States and I would follow the Court's procedures, so that the required steps are taken.

Performance of duties

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

The sound financial management is the budgetary principle according to which, in any public service, budget appropriations must be used according to economy, efficiency and effectiveness principles.

This means that the specific set objectives are attained and the intended results achieved (effectiveness) using resources at the lowest price (economy) and ensuring the best ratio between resources used and results achieved (efficiency).

Sound financial management, at the level of any public service, involves:

- a. A transparent and comprehensive legal framework; the clear definition of the entity's strategies, policies and objectives;
- b. The setting and clear allotment of responsibilities, that every employee knows and understands.
- c. A transparent, coherent and effective internal control system, that would ensure that transactions are performed in keeping with the legality and regularity principles and the financial decisions are made in keeping with the principles of economy, efficiency and effectiveness;
- d. An operational information system, that would allow a continuous monitoring of the financial flows, as well as of the activities and programmes results, supporting a timely decision making process;
- e. Collaboration of the entity management with the internal audit compartment, to assess and prevent potential risks, permanently detect irregularities and frauds and take the right steps to remove them;
- f. Application of adequate reporting systems relating to financial and management results, as well as to the audit activities results.

9. *In its last Monitoring Report on Romania and Bulgaria, the Commission indicated*

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?

A characteristic of the financial control system at the level of the Romanian public entities until the 95s was the predominantly external nature of financial control.

This accounts for the low standard of managerial involvement in developing a strong and efficient internal control system. That is why, in the process of accession to the European Union, an initiative was launched to implement a set of measures to transfer the specific weight of control from the external towards the internal control, to ensure managerial accountability.

This process proved very hard and lengthy, since it involves, besides a new institutional construction in the field of internal control, the development of a new managerial culture in this field.

In Romania, and here I provide a direct answer to the question, priority was given to developing internal control mechanisms, including to internal audit, since the capacity of these forms of control to react to possible malfunctions in the management of public funds and /or patrimony is more rapid than in the instance of the external control and hence more efficient.

Furthermore, the internal audit function in Romania developed in a decentralized way, so that each budget centre (for both income and expenditure) has a specialized own structure, operating according to a consistent normative and procedural framework, harmonized at national level.

As of today, I appreciate continuing the internal audit quality enhancement is a priority, so that external audit may rely on the latter's activity and implicitly, be free to carry out the own competences and not replace the internal control system of the entity.

In Romania, we witness an on-going process involving financial management and control system strengthening, based on the international standards accepted by the European Union; its institutional construction is being performed, both at the level of public entities and at the level of the Central Unit for Harmonisation within the Ministry of Public Finances.

This process was launched by establishing procedures for each activity carried out by the public entity, providing for similar activities to have harmonized procedures, and continued by setting the statute of the staff working in the field of financial management and internal control.

Furthermore, structures were set up, at the level of public entities, in charge of implementing financial management and control systems and that, together with the quality assessment of this system by the central harmonization unit, maintain the viability of financial management and control systems.

In contrast with the progress recorded by the public internal financial control, mentioned in the latest two monitoring reports on the preparedness of Romania for accession (May and September 2006), external public audit is mostly unreformed, as a direct consequence of still not having adopted the new law on the Court of Accounts.

The absolute priority in the domain of external audit is to adopt – in emergency regimen – the draft law on the Court of Accounts, that shall provide a coherent legal framework for:

- the compliance with the Romanian Constitution modifications of October 2003;
- the complete independence of the Court of Accounts;

- the overall enforcement of the accepted international audit standards;
- the adequate training of all audit staff to assimilate the best European practice in the field;
- the enhancement of the relation with the Parliament of Romania and with the deliberative authorities of the local public administration.

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?

The responsibilities of the European Court of Auditors in relation to the assistance provided to the European Parliament and to the Council, as well as the relations with the other Community institutions are stipulated:

- in article 248 of the Treaty establishing the European Community and
- in articles 139 – 147 of the Financial Regulation No. 1605/2002 applicable to the general budget of the European Communities.

The aforementioned “assistance” is provided by auditing the accounts of all the revenue and expenditure of the European Union, in order to establish whether EU revenue and expenditure have been collected and made in a lawful and regular manner and whether the financial management has been sound, i.e. economic, efficient and effective.

Consequently, my duties with regard to reporting to the European Parliament and its Committee on Budgetary Control, in particular, would be implemented through my contribution in drafting:

- the Annual Report in which the Statement of Assurance is included.
- the Special Reports concerning specific topics of particular interest.
- the reports on irregularities or suspected fraud.
- formal opinions in relation to proposals for EU financial legislation.

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

Performance audit aims to examine the financial management quality from the perspective of the 3Es (economy, efficiency and effectiveness).

Performance audit added value needs to be considered both as external and as internal audit.

While in the instance of the external audit, performance audit added value consists in the issue of independent recommendations meant to enhance the entity’s activities to attain the planned results, the internal audit function generates value by supporting the decision making process, paving the way for economies, loss avoidance and irregularities ruling out in the performance of the entity’s activity.

Performance audit can generate added value through the following actions:

- identifying areas with potential for resources economies;
- obtaining audit evidence based on which recommendations are made that

generate high performance;

- supplying relevant and reliable independent information to Parliament, to audited entities and other stakeholders (other interested entities, media, tax payers) relating to the performance attained by audited public entities.

As to the capitalization of the added value, the audited entity management shall take steps to:

- enhance internal control system effectiveness based on risk analysis highlighting weaknesses, while recommending additional control filters or improvement of existing ones;
- follow up the implementation of the recommendations and solutions provided by the auditor;
- generate economies by enforcing recommendations made by the auditor;
- establish a closer way to performance approach and quantification;
- enhance credibility of audited entities management performance indicators;
- prevent patrimony prejudice;
- transfer knowledge and positive expertise among entities.

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?

Art. 248 [3] of the Treaty establishing the European Community stipulates that the audit carried out by the European Court of Auditors in the Member States shall be in cooperation with the supreme audit institutions. The European Court of Auditors and the supreme audit institutions shall cooperate in a spirit of trust, while maintaining their independence. Supreme audit institutions shall inform the European Court of Auditors whether they intend to take part in the audit. In practice, the participation of supreme audit institutions in the audits of the European Court of Auditors in Member States, takes the form of either a “mere presence” of national auditors or, in special cases, of a “joint audit”.

The Liaison Officers of the European Court of Auditors and of supreme audit institutions meet twice a year to prepare the meeting of the Contact Committee, where Presidents and Auditors General, according to case, meet to discuss matters of common interest, including principles and/or procedures for a good cooperation.

So far, a similar procedure concerning a direct cooperation between supreme audit institutions and the European Parliament [Committee on Budgetary Control] is not provided for.

I consider that the presence and perhaps the active participation of one or more representatives of the Committee on Budgetary Control in the Contact Committee could mean a significant step towards the improvement of the cooperation between the European Court of Auditors, supreme audit institutions and the Committee on Budgetary Control.

Other questions

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

If the opinion of the Parliament on my appointment as a Member of the Court were unfavourable, I would probably withdraw my candidacy, since I consider a member of the European Court of Auditors should have the full confidence of the European Parliament.

MENETLUS

Pealkiri	Ovidiu Ispiri nimetamine kontrollikoja liikmeks
Viited	C6-0410/2006 – 2006/0812(CNS)
EPga konsulteerimise kuupäev	7.11.2006
Vastutav komisjon menetlusse andmise kuupäev	CONT 29.11.2006
Raportöör(id) nimetamise kuupäev	Szabolcs Fazakas 29.11.2006
Arutamine parlamendikomisjonis	28.11.2006
Vastuvõtmise kuupäev	28.11.2006
Lõpphääletuse ajal kohal olnud liikmed	Inés Ayala Sender, Herbert Bösch, Paul van Buitenen, Simon Busuttil, 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
Lõpphääletuse ajal kohal olnud asendusliige/asendusliikmed	Daniel Caspary, Bárbara Dührkop Dührkop, Salvador Garriga Polledo, Edit Herczog, Eija-Riitta Korhola, Albert Jan Maat, Ashley Mote
Lõpphääletuse ajal kohal olnud asendusliige/asendusliikmed (kodukorra art 178 lg 2)	Toine Manders
Esitamise kuupäev	30.11.2006
Märkused (andmed on kättesaadavad ainult ühes keeles)	