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A9-0028/2019

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REPORT

on the nomination of Alex Brenninkmeijer as a Member of the Court of
Auditors
(C9-0126/2019 – 2019/0813(NLE))

Committee on Budgetary Control

Rapporteur: Tomáš Zdechovský

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PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on the nomination of Alex Brenninkmeijer as a Member of the Court of Auditors
(C9-0126/2019 – 2019/0813(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 (C9-0126/2019),
 - having regard to Rule 129 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0028/2019),
- 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 12 November 2019 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 Alex Brenninkmeijer as a Member of the Court of Auditors;
 2. Instructs its President to forward this decision to the Council and, for information, to the Court of Auditors, the other institutions of the European Union and the audit institutions of the Member States.

ANNEX 1: CURRICULUM VITAE OF ALEX BRENNINKMEIJER

Education

From 1971 to 1976, Mr Brenninkmeijer studied Dutch law at the University of Groningen, majoring in private law and public law, and obtained a postgraduate teaching diploma in economics. In 1987, he was awarded a doctorate from the University of Tilburg for his thesis on access to the courts and the importance of judicial independence in states based on the rule of law.

Honours

Commander in the Order of Orange-Nassau

Professional experience

From 1976 to 1980, he lectured at Radboud University in Nijmegen and subsequently, until 1984, at the University of Tilburg. From 1992 to 1996, he was professor of civil procedural law at the University of Amsterdam. From 1996 to 2005, he was professor of constitutional and administrative law at the University of Leiden and, from 2002 onwards, also Albeda Professor of Industrial Relations in the Public Sector and Alternative Dispute Resolution (mediation). From 1998 to 2001, he was Dean of the Faculty of Law at the University of Leiden. Since 2014, he has served as Honorary Professor of Law for the Institute of Constitutional and Administrative Law and Legal Theory at Utrecht University.

From 1984 to 1988, he was Vice-President of the Administrative Court in Arnhem (court of first instance in civil service and social security cases). From 1988 to 1995, he was a counsellor in the Administrative High Court (court of appeal in civil service and social security cases); subsequently, until 2002, he was Vice-President of that court and then a substitute counsellor until 2005. From 1999 to 2005, he was a substitute counsellor in the inland revenue division of the 's-Hertogenbosch Court of Justice.

In 2005, he was elected as a National Ombudsman of the Netherlands; in 2011, he was re-elected by the Lower House of the Dutch Parliament for a second six-year term. In his capacity as Ombudsman, he carried out systemic research in many areas into the functioning of the public sector in the Netherlands and, through his reports, made a major contribution towards promoting sound public administration.

In 2012, he was unanimously elected President of the European Board of Directors of the International Ombudsman Institute (IOI). He is also a member of the IOI World Board.

He has a thorough knowledge of European institutional and administrative law and of the rights enshrined in the Charter of Fundamental Rights of the European Union. A native Dutch-speaker, he can also communicate fluently in German, English and French.

In 2014, Mr Brenninkmeijer joined the European Court of Auditors as a Member in Chamber IV - Regulation of Markets and the Competitive Economy. On 10 September 2019, he was elected Dean of Chamber IV. As rapporteur for the internal market and financial governance, he has taken responsibility for the following products:

Recurring

- i. 2014-2017 annual reports: chapter on Competitiveness for Growth and Jobs, with an explicit focus on the reasons why errors occur in daily practice when executing EU (research) programmes.

Special

- i. Opinion: *The European Court of Auditors' View on the Commission's Report on Anti-Corruption Measures*
- ii. Special report 4/2016: *The European Institute of Innovation and Technology must modify its delivery mechanisms and elements of its design to achieve the expected impact*
- iii. Special report 17/2016: *The EU institutions can do more to facilitate access to their public procurement*
- iv. Briefing paper: *A contribution to simplification of EU research programme beyond Horizon 2020*
- v. Opinion 2/2018: *The audit and accountability considerations concerning the proposal of 6 December 2017 for the establishment of a European Monetary Fund within the Union legal framework*
- vi. Special Report 28/2018: *The majority of simplification measures brought into Horizon 2020 have made life easier for beneficiaries, but opportunities to improve still exist*
- vii. Background paper 2018: *Enforcement of EU competition policy*
- viii. Audit preview: *EU support for SME innovation: the SME Instrument*
- ix. Involvement in preparation of *Memorandum of Understanding between the ECB and the ECA* – signed 09/10/2019
- x. Review: *The European Coal and Steel Community: winding-up is going according to plan, but funding for research is no longer sustainable*

Upcoming

- i. Special report: *Small and Medium Enterprises (SMEs) Instrument*
- ii. Special report: *European Commission's enforcement of merger control and anti-trust proceedings (EU competition policy)*
- iii. Special report: *Agencies' performance*
- iv. Special report: *European Semester*

Dissemination of the ECA's work and contributions to the (public) debate on audit, integrity and moral leadership

- i. Presentation on the importance of the ECA's work for national parliaments during the 2016 COSAC Conference
- ii. Presentation on the concept of 'EU added value' at the first conference on EU budget focused on results
- iii. Presentation to the Europäische Finanztage Speyer: Reform der EU-Finzen, 16 May 2017
- iv. Multiple visits to the Dutch Parliament (finance and EU committees), the Dutch SAI (Algemene Rekenkamer) and the Ministry of Finance to present our annual and special reports
- v. Member of the working group on 'Legality in audit', Vrije Universiteit Amsterdam
- vi. Contribution to the Strategy of the Royal Netherlands Institute of Chartered Accountants (NBA)
- vii. Presentation to the annual meeting of the NBA 'Accountantsdag 2016' on auditors and integrity
- viii. Contribution to the Dutch Committee on the Future of Audit and Accountancy

Academic publications

- i. Brenninkmeijer, A. (2015). 'The need for principles of good audit'. *Journal of the European Court of Auditors*, (8), 11-15.
- ii. Lenaerts, K., & Brenninkmeijer, A. (2016). 'General Principles of EU Law and Audit Practice of EU Funds'. *European Review of Public Law*, 28(3), 815-837.
- iii. Brenninkmeijer, A. (2016). 'Feedback for a better performing public sector'. *Zarządzanie Publiczne*, (1 (35)), 68-75.
- iv. Brenninkmeijer, A. (2017). 'Interfaces: How to connect effectively with citizens'. *Public Administration Review*, 77(1), 10-11.
- v. Brenninkmeijer, A., Debets, R., Hock, B., & Moonen, G. (2017). 'The Application of Audit Standards in ECA's Work', *SSRN*.
- vi. Brenninkmeijer, A. (2017). 'Audit and administrative law'. In *Research Handbook on EU Administrative Law*. Edward Elgar Publishing.
- vii. Brenninkmeijer, A., & van Gelder, E. (2017). 'The European Court of Auditors: the guardian of EU finances'. In *Law Enforcement by EU Authorities*. Edward Elgar Publishing.
- viii. Meuleman, L., & Brenninkmeijer, A. F. M. (2017). 'How to deal with legal uncertainty: Managing and Audit Authorities in Cohesion Policy'. *European Structural and Investment Funds Journal*, 5(2), 161-173.

- ix. Brenninkmeijer, A., Moonen, G., Debets, R., & Hock, B. (2018). ‘Auditing standards and the accountability of the European Court of Auditors (ECA)’. *Utrecht L. Rev.*, 14, 1.
- x. Brenninkmeijer, A., & van Gelder, E. (2018). 9. ‘The rule of law in the European Union: standards of the ombudsman, judge, and auditor’. *Research Handbook on the Ombudsman*, 151, Edward Elgar 2018.
- xi. Brenninkmeijer A., *Moreel Leiderschap* (2019), Prometheus.
- xii. Brenninkmeijer, A., Debets, R., Lalikova L., ‘Het resultaat van de financiële hulp aan EU-lidstaten: vitalisering van de Europese financiële systemen (deel 1)’ and ‘De steun aan Griekenland en Ierland (deel 2)’, (2019), *SEW; Tijdschrift voor Europees en economisch recht*.
- xiii. Brenninkmeijer, A., Bij, J. V. D., Bree, M. D., Budding, G., van Dijk, G., Hofstra, P., ... Zanden. (2019). ‘De Januskop van de rechtmatigheid van het bestuur’, *Nederlands Juristenblad*, 94(33), 2426.

ANNEX 2: ANSWERS BY ALEX BRENNINKMEIJER TO THE QUESTIONNAIRE

Performance of duties: lessons learnt and future commitments

1. What are your main achievements as a member of the ECA? What were the biggest setbacks?

As a Member of the Court, I have been Chair of the ECA's 2018-2020 strategy, as well as a strong advocate of 'plain language' in all our work.

In order to bring forward the annual discharge procedure, in 2017 I co-organised the Members' Seminar on the ECA's 2018-2020 strategy, which consequently led to my chairmanship of the working group charged with drafting the strategy: 'Fostering trust through independent audit'. The key points are (1) audits based on the work of others (such as the Commission and national authorities), (2) more performance-related knowledge, and (3) clear communication. The implementation of the strategy is peer-reviewed by four other supreme audit institutions and will be published towards the end of the year.

The ECA's efforts towards clearer communication have led to a more refined 'audit in brief' summarising our annual reports. A plain language conference held at a very early stage of my mandate has led to an annual 'clear language' event with awards for best ECA reports (language and structure, infographics, recommendations, etc.). Among other efforts to improve communication and outreach to citizens, I have served as chair of the editorial board of the monthly ECA Journal. I have also cooperated intensively with the ECA's communication services in preparing a new communication approach, which has brought considerable improvement in the Court's outreach and dissemination of information to national stakeholders such as national parliaments.¹

The most prominent setback has been unsatisfactory progress on the DAS's transformation into a more informative and cost-effective statement of assurance.

The ECA's statement of assurance, or DAS, costs over €60 million annually. However, the information it offers to Parliament and other stakeholders is very limited. I would prefer a more risk-based preparation of the DAS — supported by big data analysis and by greater coordination of our audit controls with the Commission, but without compromising on the ECA's independence or on audit quality standards. In this way, we could also minimise the audit burden for beneficiaries and Member States and the risks relating to errors and recoveries.

2. What are the main lessons learnt in your field of competences / results achieved in your duties and audit tasks?

The main lesson I have learned over the past six years is the relevance of complexity in striving for accountability and reliable audit. How can we mitigate the side effects of complex EU cooperation and complex European spending programmes?

Compliance: I always ask why. Why have the Commission, Member States or

¹ <https://www.houseofrepresentatives.nl/news/final-interparliamentary-conference-dutch-eu-presidency>

beneficiaries made errors? To help answer this question, I introduced an explanatory annex to the chapter on competitiveness for growth and jobs in the 2016 annual report on the why of the ‘biggest errors’², and made additional efforts to inform Parliament in other years about the nature of these errors. I am also convinced that we should further clarify the ECA’s role in auditing not only EU rules, but also, in shared management, national legislation. Regularly, the ECA’s judgements on ‘errors’ are based on a divergent interpretation of national rules, which is outside our field of competence.

Performance: This is the most important part of our strategy. We must aim high to become the European benchmark institution regarding the performance of EU action. EU cooperation is complex, for example, in the area of competitiveness and financial and economic governance. We need to identify the very meaning of performance as ‘value for money for EU citizens’. Besides checking formal processes, I have learned, for instance, about the importance of Commission discretion when weighing global against EU competition, and national sovereignty against European — financial — governance. A landscape review on EU financial governance now being prepared in my chamber might help Parliament and the ECA to identify gaps and overlaps in the application of the various EU policies.

3. What added value could you bring to the ECA on your second term and/or particularly in the area you would be responsible for? Would you like to change your area of responsibility? What motivates you?

On 10 September 2019 I was elected Dean of Chamber IV. For this reason I do not intend to change my responsibilities in the short term.

My most prominent concerns will continue to be the need for simplification and innovation in audit. Secondly, to improve the quality of our audits we need greater feedback from the outside world concerning our products. It would be my intention to further strengthen the feedback loop by subjecting judgements in the ECA’s audit work to enhanced external scrutiny.

My motivation is to serve as a reliable ECA Member and to connect with European citizens in clarifying the EU’s role in society and contributing to EU accountability.

4. How do you make sure to reach the planned audit objectives of an audit task? Have you ever been in the situation where you could not realize the audit task and for which reasons? How do you operate in such controversial situations?

In order to achieve the objectives of an audit task, it is important that our directorates, heads of task and audit teams constantly engage in dialogue with the auditee, especially the European Commission.

Moreover, in my role as a Member, I attempt to establish dialogue between audit teams and the outside world, which comprises academics, professionals, beneficiaries and national authorities as well as the Commission. I work on the principle ‘auditing is listening’. For that reason, I have not found myself in a situation where I was unable to complete an audit task. Carrying out an audit requires flexibility to adapt your plan during the process. There is a continuous feedback cycle, which guides you throughout the

² ECA, Annual reports concerning the financial year 2016, Annex 5.2

assessment. In my meetings with auditors, I focus on the narrative, which should not offer a snapshot but a moving image.

Our audit on doing business freely resulted not, as planned, in a special report, but in two other products: subject briefs on the circular economy and environmental labelling.

5. If you were reconfirmed for a second mandate and hypothetically, if you were elected Dean of a Chamber in the ECA, how would you steer the work to define its priorities? Could you give us two or three examples of areas to focus on in the future?

On 10 September 2019 I was elected Dean of Chamber IV (responsible for institutions and agencies, research and innovation, and financial economic governance). My current agenda as Dean is to focus on serving the Members and audit teams so they are successful in their work.

The Dean is the first among equals. The Dean has to facilitate the planning and progress of audits. The Dean represents the Chamber effectively, in the Court and on the Administrative Committee, through good cooperation with the Directorate, particularly in the area of resources. As Dean, I see my role as fostering discussion in the Court and the Chamber on topics that are crucial and relevant. It is my wish to facilitate these processes in a diligent manner. It is my experience as a Member of Chamber IV that the Members should be allowed enough discretion in their roles as rapporteurs to ensure audit quality and professionalism. In my view, audit tasks should be distributed transparently and fairly, and primarily according to the interests and competences of each Member. ECA is currently finalising the annual work program 2020, which covers many topics subjects.

Areas of focus on in the future might include the cost-effectiveness of our recommendations, regional risks associated with the implementation of EU programmes, and the limitation of our competence to interpret national rules applied in shared management.

6. If you had to manage the selection of audit tasks in view of the preparation of the ECA annual working programme, on which basis would you make your choice among the list of priorities received from the Parliament and/or the CONT committee? What would you do if a political priority does not correspond to the ECA risk assessment of the Union's activities?

The ECA has an extensive procedure in place, under the President (DOP), to accommodate in our annual work programme the priorities we receive from the Parliament and the CONT.

For me, the US Government Accountability Office (GAO), which serves Congress, is an example of good practice in this area. At the ECA, we balance our portfolio between audit ideas from outside and ideas from our own auditors. The GAO exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of federal government for the benefit of the American people. Ninety percent of all performance audits are based on requests from Congress.

If a political priority does not correspond to the ECA's risk assessment of the EU's activities, we should discuss the issue with Parliament in order to understand the 'why'

and find a way to provide Parliament with relevant audit findings on the prioritised issue. Regular interinstitutional dialogue is quintessential.

Management of portfolio, working methods and deliverables

7. Producing high quality, robust and timely reports is key:

- How would you ensure that the data used in an audit are reliable and that the findings are not outdated?

I would continue to perform my duties in accordance with international auditing standards and the ECA code of ethics, which I apply consciously to the specific EU context. However, the most important guide for my audit approach is common sense.

Timeliness is also essential. I carry out audits having in mind the legislative procedure in Brussels and needs imposed by the democratic process. Thus I target publishing of an audit report when it is most relevant for our legislators. For example, ‘Horizon 2020 Simplification’ and the upcoming report on the ‘Small and Medium Enterprises (SMEs) Instrument’. If necessary, and to the best of our ability, my private office and I deliver timely input outside the ECA’s audit programme — as we did on one occasion in 2018.³ The principles and details of the ECA’s audit approach are described in a set of manuals, standards and guidelines, which help our auditors to provide high quality professional work and to operate efficiently and effectively. These manuals, standards and guidelines should be up to date and conform to the latest audit methodology.

- How would you improve the quality and pertinence of the recommendations?

The first question that occurs is whether the ECA is successful enough in transforming data into information and knowledge that are relevant for the public and decision-makers: climbing the ‘knowledge ladder’.

We must expand beyond micro-level formal processes and recommendations, which more often than not focus on standard improvements in planning or monitoring, to more policy-relevant macro-level narratives. Fortunately, this expansion is already starting to take place, as we broaden our products to include assessments of policy areas, landscape and other reviews, briefing and background papers. This enriches our toolbox for serving our stakeholders in Brussels.

Secondly, we must start discussing how to achieve a higher level of performance auditing.

For this, I propose the following:

- i. I would simply ask ‘what is performance?’ This means progressing step by step to develop a common narrative that better connects performance at project level (micro, e.g. data on inputs and outputs), MFF level (meso, e.g. information on greening, innovation or poverty) and EU cooperation (macro, e.g. sustainability, global competition, migration, safety).

³ A contribution to simplification of EU research programme beyond Horizon 2020, https://www.eca.europa.eu/Lists/ECADocuments/Briefing_paper_H2020/Briefing_paper_H2020_EN.pdf

- ii. Create a level playing field between the three ‘E’s (economy, efficiency and effectiveness), values and contextual factors. At least one main audit question should address complexity and contextual factors.

Finally, the ECA should give more thought to the cost-effectiveness of recommendations.

8. The aim of the ECA’s reform is to establish a stronger accountability relationship between the audit team and the rapporteur member:

- Given your experience, do you think that the role of a member is to be more involved in the audit work?

It is my experience, having seen many audit tasks, that a Member can play an active role from the beginning to the end of the audit process, but still leave the concrete audit work to those that are best equipped for it — the audit teams.

The Member should be a team player with a specific role. It is for instance up to the Member to clear the way for audits, since ultimately he/she is responsible. This might entail establishing early contacts with the relevant stakeholders and the outside world, helping the audit team to gain access to essential audit evidence, or joining the team on missions to auditees. While taking part in negotiations with the ECB on the SSM memorandum of understanding, I discovered how important it is to define the management of access to sensitive data and create room for cooperation in audit processes.

- Would you change the way you work with an audit team? If yes, how?

I would strive to organise even more interaction and feedback between audit teams and the Member. This is part of my long-term strategy as a Member.

9. What would be your suggestions to further improve, modernise the ECA functioning, programming and work (audit cycle)? After your first mandate, could you give us a positive aspect of the ECA working and a negative one?

In order to improve and modernise the ECA audit cycle, more emphasis must be placed on single audit, audit digitalisation and streamlining, big data analysis, and timely and relevant performance auditing.

During the preparation of our recent special report on agencies, for which I am the reporting member, we set up a ‘big data pilot’. This allowed us to gain more insight into parts of the audit scope for which the audit team would not ordinarily have had the time or human resources. In addition, we are implementing digitalisation for the financial audit of agencies, which may pave the way for the same innovation in all financial and regularity audits. As a member of the ECA’s digital steering committee, I can put this experience to good use.

A positive aspect of the ECA’s work is the independent audit spirit of Members and staff, which means that we collect and can draw on a vast array of data and information in all EU policy areas.

Although some changes are taking place, a negative aspect of the ECA's work continues to be a lack of focus on the bigger picture, i.e. boiling down our findings to what is most important for the EU legislators. EU added value cannot be perceived if we fail to see the wood for the trees.

10. Under the Treaty, the Court is required to assist Parliament in exercising its powers of control over the implementation of the budget in order to enhance both the public oversight of the general spending and its value for money:

- With the experience of your first term, how could the cooperation between the Court of Auditors and the European Parliament (Committee on Budgetary Control) on auditing the EU budget be further improved?

The President has always played an important role in improving this cooperation. Notwithstanding the good cooperation that already exists, I would like to contribute to a more policy-focused form of communication between the European Parliament and the European Court of Auditors.

For instance, by holding shared conferences or (informal) discussions on themes such as climate change, European defence and global competition. In the past, I have organised conferences on the experiences of young auditors, and interested MEPs have taken part in these.

It is essential that the ECA's reports not only provide objective findings and recommendations but, equally, focus on the need for Parliament to develop an objective view of the policy area concerned.

- Similarly, how to strengthen relations between ECA and national audit institutions?

I would like to continue to attach great importance to the Contact Committee of the EU's Supreme Audit Institutions, in which the ECA participates. Furthermore, I believe that the role of a Member also entails ad hoc support of, and continuous contact with, the national audit institution of their home Member State.

This can be achieved by holding annual presentations on the ECA's annual report, or sharing annual work programmes. For example, last year I contributed to the strategy discussion of the Dutch Court of Audit (Algemene Rekenkamer). In addition, I support shared audits such as the joint audit on air quality⁴ carried out by 14 European audit offices.

By means of a survey, I have explored the organisation, the modus operandi and the constitutional role of the supreme audit institutions in the various Member States. This survey has provided input for a comparative overview of audit.⁵

11. How will you support the Parliament in the achievement of the shortening of the discharge

⁴ <https://english.rekenkamer.nl/publications/reports/2019/01/30/joint-report-air-quality>

⁵ A. Brenninkmeijer, L.F. Lalikova & D. Siry, 'Public Audit Accountability – Controlling Administrative Power', upcoming in: Oxford Handbook of Comparative Administrative Law. Oxford: Oxford University Press 2020.

procedure? What actions can be undertaken from your side?

I would advocate further developing the ‘attestation’ approach as a ‘single audit’ approach.

Better cooperation between national (audit) authorities, the European Commission and the ECA, building on each other’s work, to speed up and enrich the discharge procedure with geographically diverse information. Support, where possible, for the introduction of modern audit techniques such as big data and digitalisation. A great deal of data and information is already available for financial and compliance audit and in use by the private sector and the European Commission.

Private firms publish their reports at most a couple of months after the closure of the financial year. In cooperation with the Commission — and with the support of digitalisation — we should aim for a much shorter timeframe for our statement of assurance.

Independence and integrity

12. What guarantees of independence are you able to give the European Parliament, and how would you make sure that any past, current or future activities you carry out could not cast doubt on the performance of your duties at the ECA?

I am humble in this respect: past results are no guarantee of future performance. During my professional life, I have never given any grounds for criticism regarding my independence or the transparency and dedication with which I discharge my duties.

In my former professions as academic, judge and ombudsman, I have shown that I can function with integrity and independence in many different contexts. Transparency International identified the National Ombudsman in the Netherlands as the strongest accountability pillar in the Dutch constitutional system. Furthermore, I have no political affiliations.

This year I drew on my experience to publish a book for young professionals on moral leadership (Moreel leiderschap, Prometheus, Amsterdam 2019).

13. How would you deal with a major irregularity or even fraud in EU funds and/or corruption case involving persons in your Member State of origin? Were you in this situation during your current mandate?

Regardless of the Member State or individual concerned, I would report any such case to the competent authority. To my mind, there must be a zero-tolerance policy on fraud and corruption. These and major irregularities erode the foundations of democracy by sapping public confidence in how public organisations operate, whether at European, national or local level.

During my mandate, I have never encountered a situation like this.

14. The existence of conflict of interests can trigger a reputation risk for the ECA. How would you manage any conflict of interest?

Conflicts of interest, or even the appearance of a conflict of interests, demand great sensitivity and a readiness to act promptly and appropriately.

I would inform the President of the Court if necessary and call for advice from the Ethics Committee on the action that should be taken to protect the ECA's integrity and its products.

Secondly, in the absence of a formal recusal procedure, I favour a reassessment of the Court's ethical framework (code of conduct / rules of procedure / implementing rules / ethical guidelines) in order to allow Members to recuse themselves if they might appear to be biased. This procedure should be similar to the procedure for recusal of judges.

The ECA's ethical framework is peer-reviewed by four supreme audit institutions. I have given input for this peer review.

15. Are you involved in any legal proceedings? If so, what kind?

No.

16. What specific commitments are you prepared to make in terms of enhanced transparency, increased cooperation and effective follow-up to Parliament's positions and requests for audits?

I have served the ECA for six years with a strong commitment to transparency and cooperation in order to enhance the democratic role of the European Parliament and enforce the accountability of the EU institutions. I intend to continue with this role in a transparent and convincing manner vis-à-vis the outside world.

Other questions

17. Will you withdraw your candidacy to a renewal of mandate if Parliament's opinion on your appointment as Member of the ECA is unfavourable?

In the relationship between the Court of Auditors — including myself as a Member — and Parliament, and the Committee on Budgetary Control in particular, trust is an essential precondition. I realise that, in demonstrating independence of mind and my professional abilities, I have to convince the European Parliament that I meet the conditions to be appointed.

Should the European Parliament prove to have insufficient confidence in my professional abilities and independence, and issue a negative opinion accordingly, I would withdraw my candidacy.

18. Being appointed Member of the ECA requires full attention and dedication to the institution itself and to ensure trust for the Union among its citizens:

- What are your views on the best way to assume these professional duties?

Again, I am humble: past results are no guarantee of future performance. During my professional life, I have never given any grounds for criticism as to my full attention and dedication to the institution itself. I believe that reaching out to relevant institutions, civil

society and the media in the Netherlands, and presenting to citizens the results of our work, is the best way to ensure trust for the EU among its citizens.

- What are your current personal arrangements in terms of number of days of presence in Luxembourg? Do you plan to change these arrangements?

I reside in Luxembourg and am present every working week. I try to limit my work related travel in order to be present, as far as is reasonably possible, on the ECA's premises for the Court's daily work.

I consider the role of Member to be a 24/7 responsibility throughout the year, which in my experience has 365 productive days.

PROCEDURE – COMMITTEE RESPONSIBLE

Title	Partial renewal of members of the Court of Auditors - NL nominee
References	12532/2019 – C9-0126/2019 – 2019/0813(NLE)
Date of consultation / request for consent	1.10.2019
Committee responsible Date announced in plenary	CONT 9.10.2019
Rapporteurs Date appointed	Tomáš Zdechovský 17.10.2019
Date adopted	12.11.2019
Result of final vote	+ : 23 - : 1 0 : 0
Members present for the final vote	Matteo Adinolfi, Olivier Chastel, Caterina Chinnici, Lefteris Christoforou, Tamás Deutsch, Martina Dlabajová, Raffaele Fitto, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Cristian Ghinea, Monika Hohlmeier, Tsvetelina Penkova, Markus Pieper, Sabrina Pignedoli, Angelika Winzig, Tomáš Zdechovský
Substitutes present for the final vote	Gilles Boyer, John Howarth, Andrey Novakov, Luisa Porritt, Sándor Rónai, Viola Von Cramon-Taubadel
Substitutes under Rule 209(7) present for the final vote	Vera Tax
Date tabled	14.11.2019