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REPORT

on the nomination of Helga Berger as a Member of the Court of Auditors
(C9-0129/2020 – 2020/0802(NLE))

Committee on Budgetary Control

Rapporteur: Mikuláš Peksa

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PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the nomination of Helga Berger as a Member of the Court of Auditors (C9-0129/2020 – 2020/0802(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 (C9-0129/2020),
 - having regard to Rule 129 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0126/2020),
- A. whereas Parliament's Committee on Budgetary Control then 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 25 June 2020 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 Helga Berger 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 HELGA BERGER

Core Competencies

- Many years of experience in audit field
- Extensive management experience in public administration and public finance
- Work experience as judge
- Work experience in politics and Communications
- Supervisory Board member and committees
- Decisive, assertive, mobile, steadfast
- Independence, Transparency, Efficiency, Effectiveness and value for money are my focus areas

Professional Experience

Federal Ministry of Finance, Austria:

- **Director General Budget and Public Finances** Jan 2016 - present
The Directorate has the overall responsibility for the Austrian federal budget and its goal is to achieve sustained consolidation of public finances

Austrian Court of Audit, Austria:

- **Director General Management and Administration** Oct 2010 – Dec 2015
- **Director General Audit Division 5** (Federal State, Provinces, Municipalities) Jul 2010 – Sept 2010
- **Deputy Director General Audit Division 5** (Federal State, Provinces, Municipalities) Mar 2008 – Jun 2010
- **Head of Unit Communication/ Relation with Parliaments,**
Press Spokesperson of the Austrian Court of Audit Oct 2006 – Jun 2010

Federal Ministry of Justice, Austria:

Appointment as Judge at the Regional Court of Vienna
Judicial Candidate

Jul 2006
Apr 2003 – Jun 2006

Federal Ministry of public Service and Sports, Austria:

Chief Cabinet of the Austrian Vice Chancellor
Special task: administrative reform, civil servants

Sep 2000 – Mar 2003

Carinthian Regional Government, Austria:

Deputy Chief Cabinet of the Governor

Apr 1999 – July 2000

European Parliament:

Assistant of a Member of the EP

Nov 1996 – Apr 1999

Education / Certifications

University of Graz

Magistra in Law

1991 - 1996

University of Graz

Program for Export and international business activities

1995 - 1996

Alpbach Program

Summer School for European Integration

Summer 1997

San Diego State University

Microeconomics program

July 1998

Non-Executive Positions

CURRENT

Chairwoman Supervisory Board

Österreichische Bundesfinanzierungsagentur (Austrian Treasury)

Supervisory Board

aws - Austrian Wirtschaftsservice GmbH (Austrian Promotional Bank)

Supervisory Board

Justizbetreuungsagentur (Judicial support agency)

State Commissioner

Oberösterreichische Landesbank

Deputy State Commissioner

Pensionsversicherungsanstalt (Pension Insurance Company)

PAST

Chairwoman of the Ethics boards

Austrian Court of Audit

Chairwoman

Independent Arbitration Committee National Anti Doping Agency

Supervisory Board

BIG Bundesimmobiliengesellschaft (Federal Real Estate Company)

ANNEX 2: ANSWERS BY HELGA BERGER TO THE QUESTIONNAIRE

Professional experience

1. Please list your professional experience in public finance be it in budgetary planning, budget implementation or management or budget control or auditing.

I can draw on a **wealth of professional experience** in the planning, management and auditing of public finance:

- (1) **Budgetary planning**: As Director General Budget and Public Finances in the Austrian Federal Ministry of Finance, I am responsible for the planning and implementation of the federal budget of Austria of around EUR 80 bn. My sphere of responsibility extends to managing federal financial relations with the provinces and municipalities, representing Austria's financial interests at EU level, as well as managing the financing flows between the EU budget and the federal budget of Austria.
- (2) **Management of budgetary planning**: In my former position as Director General Management and Administration for the Austrian Court of Audit, I was responsible for managing the budget of the Austrian Court of Audit and for implementing the INTOSAI budget. In addition to holding overall responsibility for the Austrian budget, in my current role I am responsible for implementing four specific budget chapters: Pensions of civil servants working at federal level; financial equalisation; Treasury management; Financing and cross-currency swaps.
- (3) **Budget control**: In the decade as public auditor at the Austrian Court of Audit, I worked in multiple areas and gained intimate knowledge of public finance control.

With **more than 20 years of professional experience** in the planning, implementation and oversight of public finance, I have always aspired to uphold the highest standards of quality, objectivity and matter-of-factness. My **unanimous nomination** to be the Austrian Member of the European Court of Auditors supported by every party represented in the Austrian National Council is a testament to my understanding of the subject matter and my qualifications in this field.

Let me now explain the aforementioned points in more detail:

(1) As Director General Budget and Public Finances in the **Austrian Ministry of Finance** since 2016, I have had considerable involvement in the planning and implementation of fiscal policy in Austria. Both the medium-term and annual budget planning for Austria's federal budget fall within my remit. In terms of fiscal policy, the goal of sustainable budgets demands prudent budgeting while simultaneously ensuring that the government can deliver its policy points. Planning the budget is based on detailed analyses and scenario modelling, drawing on independent economic forecasts and breakdowns of additional requirements provided by other ministries. It also requires detailed counter-proposals to meet the budget objectives. On the basis of the European regulations from the Stability and Growth Pact and in line with the so-called national 'debt brake', in recent years we have succeeded in **initiating a trend reversal in fiscal policy** and achieving clear consolidation without incurring new debt – a situation

from which Austria is now reaping the benefits on the international financial market and which is also enabling Austria to define auxiliary programmes in times of COVID-19.

Budget implementation commonly requires restricted access by the Federal Ministry of Finance. Realising these tasks requires an exceptionally conscientious approach to be applied in the budget directorate, as any possible budget requirements for new projects demand that their added value be weighed against the budgetary consequences. The only possible way to keep the budget on track and ensure the most efficient and effective use of public funds is by applying sound arguments. This is something we have succeeded in achieving in recent years, as Austria's budget figures show.

My areas of responsibility also include the **annual EU budget** negotiations and the financial aspects of the ongoing negotiations for the MFF (Multiannual Financial Framework). This sphere of responsibility additionally covers dossiers such as the EU's own resources, EU budget reform, and the annual budget discharge procedure on the basis of reports by the European Court of Auditors.

One defining factor in my work in the budget directorate has been realising the **budget reform**. This reform has allowed Austria to lay the cornerstone for modern budget management. Fiscal transparency has increased significantly, the introduction of accrual budgeting has noticeably improved the quality of financial reporting, planning security has been markedly enhanced by medium-term planning, and the flexibility of the budget instruments has also improved. Furthermore, the budget reform has introduced in mandatory performance-oriented impact assessments for legislative proposals and other projects, the effects of which are systematically evaluated in terms of concrete dimensions (e.g. equality, financial, economic, environmental, social etc.) and now serve as an international best-practice example of results-oriented management. In the meantime, the reform has undergone comprehensive evaluation and the findings are currently being processed under my supervision.

(2) In the **Austrian Court of Audit**, I was responsible for budget planning, specification and implementation from the other side of the fence, namely as a budgetary manager in my role as Director General Management and Administration. On the one hand, **managing the budget** for a court of audit requires an exceptionally conscientious and frugal approach to public funds in light of the institution's function as a role model. On the other hand, it requires an awareness of equipping the institution with the requisite budgetary resources in order to render its audit responsibilities in a way that is fit for the future. Alongside the budget, my responsibilities included the typical administrative areas (personnel, infrastructure, IT, planning and development, communications, liaisons, and the INTOSAI General Secretariat).

In times of declining resources, one pressing issue was how to cut budget parameters at the same time as having to maintain operations. This was only possible once we optimised processes, allowing us to identify potential for savings. In the course of the negotiations concurrently running, we successfully insisted on the budgetary and personnel resources that were needed. As the head of the responsible directorate, I played a decisive role in these achievements.

The Austrian Court of Audit is the General Secretariat of [INTOSAI](#). As the representative for financial affairs of the Secretary General, I was responsible for **implementing the INTOSAI budget** – primarily consisting of member fees – and represented the budgetary interests of this organisation.

Four of the 35 **budget chapters** of the federal budget (Pensions – civil servants working at federal level; Financial Equalisation; Treasury management; Financing and cross-currency swaps) are managed directly in the budget directorate. We are responsible for their planning, results-oriented governance, as well as for the implementation and financial statements in this area. My **function as a budgetary manager** for these subdivisions is useful and allows for a change of standpoint, so providing contrasting perspectives on implementation as well.

I have also gained useful experience in the management of public finances in my seats on **supervisory and administrative boards**. In particular as the Chair of the Supervisory Board of the Austrian Treasury, which is responsible for accessing debt instruments, debt management, and federal treasury management, as well as in the promotional bank ‘aws’, both of which have given me insights from another perspective.

These varied responsibilities in budget management experienced to date serve me well in my current function of budget responsibility as I tend to understand the challenges faced by others and can apply this to reach constructive common solutions through collaboration.

(3) In the course of **almost ten years with the Austrian Court of Audit**, I had the opportunity to build up comprehensive expertise as a **public auditor** at both national and international level. This far-reaching audit experience informs my everyday work in the Federal Ministry of Finance and enables me to optimise the use of public funds.

As part of my audit work, I was also **responsible for commissioning audits**, whereby I scrutinised the focal points in terms of content as well as the audit process and resources provided. Here I always paid special attention to ensure that the audit team prepared for the audit in a targeted way, that the audit concept was laid out in concrete terms in line with the specifications of the audit plan, and that the audit project was completed to plan in terms of time and resources. In realising my responsibilities, I paid particular attention to ensuring the quality of the content of the audit findings and recommendations. The audit reports on the projects realised on my watch serve as proof of this approach.

In addition to this, I played a leading part in the **quality assurance process** of the 100 reports published each year by the Court of Audit. This task provided an opportunity to gain an intimate knowledge of diverse areas of public administration and oversight as well as observing different audit approaches and the results they yield. But at the same time, it comes with an obligation to be familiar with the audit findings and recommendations published and to clarify and interpret them whenever called upon. In this way, I gained in-depth knowledge of the control activities of all five directorates of the Austrian Court of Audit within just a few years and was thereby able to strengthen and expand my knowhow in the field of public management as a whole. In addition, I was responsible for preparing the content of reports for public and parliamentary discussion.

My involvement in the **strategy process** initiated in 2005 to **reposition the Austrian Court of Audit** was decisive, whereby I helped to draft a mission statement and develop a strategy and a new programme-planning procedure. Significant **reform projects** relating to the Court of Audit fell under my remit as director general, including tools to measure the impact on the Court of Audit (inquiry procedures, follow ups) and result orientation. In terms of IT, we realised multiple projects to improve the performance of the audit departments and put in place the web-based processing of special tasks in accordance with the Austrian Political Parties Act and legislation on media transparency. Moreover, I was responsible for three Court of Audit publications on issues of administration reform.

2. What have been your most significant achievements in your professional career?

Public funds come from the work done by taxpayers and, as a public administrator, I aspire to handle them as conscientiously as possible. In pursuit of this aspiration, I have always driven forward reforms that aim at a better use of resources, taking into account the effectiveness and efficiency of the way budget funds are deployed and contributing to the consolidation of public finances in Austria through stringent budget implementation.

In line with this approach, I would also count my **contributions to administrative reforms** among my most significant achievements to date:

- Coordination and successful completion of administrative reform projects as the Chief of Staff of the Austrian Vice Chancellor and Federal Minister for Public Service and Sport (Task Reform Commission, Administrative Reform Act 2001, structural reforms in the ministries, introduction of a state-wide personnel controlling system and a new management approach to filling posts)
- Positioning the Austrian Court of Audit as the central driver of reform in Austria, whereby I was responsible for three Court of Audit publications on the issue of administrative reforms, drafted numerous contributions for bodies such as the Task Reform and Deregulation Commissions, and subsequently played a key role in shaping public perception of the Court as a catalyst for reform.
- Financial Equalisation within Austria in 2016 ('Finanzausgleich'), whereby the green light was given for a fundamental systemic change in the way tasks in the federal system are distributed; the process of financial equalisation payments has become more transparent, more streamlined and simpler.
- Comprehensive evaluation of budgetary law reform working with the OECD, IMF and Austrian universities with the goal of expanding the current regulations.
- Establishing a department for spending review and promoting this issue in the Federal Ministry of Finance with a clear focus on the effectiveness and efficiency of the use of budget funds.

The successful approach to budget consolidation and the corresponding good budget figures of recent years coupled with Austria's strong positioning on the international financial market is also something I consider as one of my greatest successes. We have managed to **reverse the fiscal policy trend** and achieve clear consolidation without incurring new debt. Keeping

the budget on track is only possible through painstaking work and sound arguments. The strategic development of work in the directorate has enabled my exceptional staff to make a critical contribution. For me, the good budget figures and the strategic development of my directorate are among my greatest achievements to date.

The **personal and professional development of staff** as well as the successful integration and growth of young employees and future managers that are within my sphere of responsibility is very important to me personally and I would also count their growth as one of my key success stories.

Speaking of **my own values, independence and impartiality** are top of my list. As these qualities are incredibly important for me, one of my greatest achievements is also my successful **graduation as a judge**.

Finally, the fact that the **Austrian Court of Audit** took first place in what's known as the **Austrian 'Trust Index'** (Vertrauensindex) in March 2012 is a great confirmation that the public recognises the Court's work as an independent institution and so this is also a testament to my achievements in the Austrian Court of Audit's communications and strategic direction.

3. What has been your professional experience of international multicultural and multilingual organisations or institutions based outside your home country?

In my professional life, I have frequently had extensive international responsibilities that have allowed me to accrue considerable professional experience both in and with international and multilingual institutions.

Already at the start of my career, I gained **experience in the European Parliament**, where my work gave me an insight into the Parliament's procedures and ways of working. As an assistant to a Member of the European Parliament, I provided support for the committees on Legal Affairs, Civil Liberties, Justice and Home Affairs and Institutional Affairs. During this period, I experienced the fall of the Santer Commission, work on the Treaty of Amsterdam, as well as preparations for the introduction of the single currency. This experience and the background knowledge that can only be gained from many years working in an institution have proven essential in the various stages of my professional life and given me a decisive edge by providing an understanding into what makes European institutions tick.

As touched on earlier, my responsibilities in the **Austrian Federal Ministry of Finance** include the representation of Austria's financial interests at EU level as well as responsibility for financing flows between the EU budget and the Austrian federal budget. Here I have been particularly involved in the **European budget negotiations** including conciliation procedures, the ECOFIN BUDGET and, via the budgetary committee and the requisite national directives, also in the implementation of the EU budget throughout the year (especially the amending budgets) and the **annual procedure of discharge**. These agendas were particularly challenging when Austria held the EU Presidency in 2018. Also relevant here of course are the financial aspects of **ongoing MFF negotiations**, which fall within my remit.

In the course of my work in the **Austrian Court of Audit**, I gained comprehensive international experience **in different international fields**:

On the one hand, the Austrian Court of Audit is – as already mentioned - the **General Secretariat of [INTOSAI](#)**. The General Secretariat in the Austrian Court of Audit provides central administrative support to INTOSAI, assists the Governing Board and the Congress, promotes communication among its members and organises seminars and special projects. The responsible department was under my direction. In addition to the aforementioned budgetary affairs, aspects of this post included preparation for congresses and meetings of the Governing Board, individual seminars, and work related to task force communication and independence initiatives.

On the other hand, my responsibilities at the Austrian Court of Audit included **liaising with the national audit authorities of EU member states and with the European Court of Auditors**. As part of the preparations for the annual Contact Committee – a meeting of the heads of national audit bodies in the EU and the President of the European Court of Auditors – I participated in meetings with liaison officers. These meetings served as a platform for exchanging experience and discussing the current questions related to the public oversight of EU funds, whereby I put forward Austria's request at that time for extending performance audits at the European Court of Auditors. This aspect was all the more important from the Austrian viewpoint in light of the fact that the objective of these audits was to promote the effective deployment of EU subsidies.

Beyond this, I was also able to gain valuable experience on the **Peer Review Project in Norway**, conducted in cooperation with the European Court of Auditors. I headed up the project from the Austrian side with a consistent focus on increasing the effectiveness and efficiency of public auditing, including questions of public relations work.

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

Austrian budget law does not have a comparable procedure of granting discharge as exists for the EU budget. The Austrian Court of Audit presents the federal financial statements to the National Council, whereby advice is provided and they are then approved. The indirect, blanket discharge granted in this way thereby also covers the budget chapter for which I am responsible.

I have been granted or am currently being granted discharge by the companies on whose supervisory boards I sit.

5. Which of your previous professional positions were a result of a political nomination?

I do not and have never held political positions.

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

(1) The new positioning and strategic direction of the Austrian Court of Audit along with the implementation of the corresponding reforms.

- (2) Reversing the trend in Austrian fiscal policy towards a balanced budget.
- (3) The rapid, unbureaucratic set-up of the COVID-19 crisis management fund to secure the requisite financing for measures to mitigate the negative impact of the COVID-19 crisis.

Independence

7. The Treaty stipulates that the Members of the Court of Auditors must be 'completely independent' in the performance of their duties. How would you act on this obligation in the discharge of your prospective duties?

Independence, transparency, objectivity, integrity and quality are my **core values** alongside the optimal use of public funds. Both my decision to train as a judge and my move to the Court of Audit were motivated by my desire to work for fiercely independent public institutions that realise their responsibilities in a way that aspires to the highest quality, are objective, founded in fact, and demonstrate a high degree of integrity and independence.

In line with this view, naturally I also prioritise these values when discharging my professional duties. I have applied this approach in my role as **Chair of the Board of Ethics** of the Court of Audit, which was established to raise awareness of the principles and rules of the Code of Conduct and to provide guidance and advice to employees of the Austrian Court of Audit, outlined in the Lima and Mexico Declarations.

Being sure to proactively live these **values in my daily work** is of the highest importance to me. Not only does this call for in-depth, substantive preparation based on sound arguments, it also requires one to act as a role model and influencer. In my former positions, I have always carried out my tasks from the foundation of these two pillars. This approach seems to increase the effort required and yet it pays off in the medium to longer term as it builds acceptance coupled with powers of persuasion and motivation. I strive to pass these on to others in my position as a role model.

It is thereby self-evident for me that my future work – should I be appointed Member of the European Court of Auditors – will be based on these values and above all on complete independence. This means that I would **render my tasks free of subjective arguments**, based purely on maximum objectivity and on the basis of sound facts and figures, while always taking care to ensure that there is never even a hint of any conflict of interests. I am also aware that as Member of the European Court of Auditors I would be obliged to set an example for others.

8. Do you or your close relatives (parents, brothers and sisters, legal partner and children) have any business or financial holdings or any other commitments, which might conflict with your prospective duties?

No.

9. Are you prepared to disclose all your financial interests and other commitments to the President of the Court and to make them public?

I am naturally willing to disclose in full any information required.

10. Are you involved in any current legal proceedings? If so, please provide us with details.

I am not involved in any current legal proceedings.

11. Do you have any active or executive role in politics, if so at what level? Have you held any political position during the last 18 months? If so, please provide us with details.

I am not politically active and do not hold and have not held a political position.

My current roles on supervisory and administrative boards are not political posts but rather the result of my position as a civil servant in the Federal Ministry of Finance. It goes without saying that – should I be appointed Member of the European Court of Auditors – I would renounce these seats immediately.

12. Will you step down from any elected office or give up any active function with responsibilities in a political party if you are appointed as a Member of the Court?

I have never been a member of a political party or held elected office or an active function within a political party.

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

In cases such as this I would react in exactly the same way as if it had occurred in any other member state. Under application of all relevant legislation and the internal rules of the European Court of Auditors, I would act in a professional way adopting a proactive approach to taking the action required in any suspected cases.

In every task I undertake it is a given that I ensure there is never even a suggestion of any conflict of interests. Fighting fraud, corruption and irregularities are prerequisites for trust in any institution. With this in mind and in pursuit of a zero-tolerance culture, taking resolute action is a priority if there is any suspicion whatsoever; this should occur without delay and with the involvement of all responsible bodies.

14. What should be the main features of a sound financial management culture in any public service? How could the ECA help to enforce it?

Politics and public administration must justifiably **engage even more proactively in the question of performance and impact**. Issues such as efficiency, effectiveness and performance orientation are at the heart of discussions on sound financial management. With good reason, citizens want answers to the question of the most efficient use for the desired impact of their tax euros. Questions of fiscal governance and budget policy are nowadays not so much about the allocation of funds, but rather about their intended impact. In the interests

of the optimal deployment of public funds, I believe that these questions are to be encouraged, the issues developed, and the **focus shifted away from input orientation to results orientation.**

The cultural shift towards a focus on sound financial management has already occurred in many areas. For example, since the 2013 budget reform, the Austrian administration has served as a trailblazer in performance-oriented management. The application of performance-oriented impact assessments on draft legislation and projects, coupled with impact objectives with concrete measures and indicators as a mandatory feature of budget documents, has led to significant quality improvements in public administration in Austria.

In light of this development, the question that presents itself **in the field of auditing** not only relates to the legal and regular use of public funds, but above all the **question of whether the deployment is economically sound, efficient and effective.** Public auditing must respond to this with **a focus on performance audits.** Public auditing should not only check the legal and regular use of public funds, but first and foremost answer the question as to whether they are being used economically, efficiently and effectively to achieve the declared political objectives. It should also contribute to improving sound financial management through the recommendations required. Performance audits should provide decision-makers with a sound basis for policy decisions to improve administrative procedures and governance.

Assessing whether policies and programmes have achieved their stated goals and whether funds have been optimally used requires a broader perspective and can also prove challenging for the established work practices of audit institutes. Nonetheless, they **create clear added value with regard to public bodies' future-oriented and reform-focused ability to act.** The external view of Public auditing can deliver clues as to how to avoid missteps, how to question entrenched structures and processes and, above all, provide decision-makers with impetus for reform. This contribution towards an optimal use of public funds also provides audit institutes and their staff with satisfying value added from their work. When conducting actual audit activities, the key once again is an efficient and impactful approach to the resources deployed.

15. Under the Treaty, the Court is required to assist Parliament in exercising its powers of control over the implementation of the budget. How would you further improve the cooperation between the Court and the European Parliament (in particular, its Committee on Budgetary Control) to enhance both the public oversight of the general spending and its value for money?

Alongside budgetary sovereignty, public oversight is a key pillar of the democratic system. Embracing this role as effectively as possible requires adequate support from the institutions responsible.

For its discharge procedure and in the course of its special reports, the European Court of Auditors has to present a **comprehensive, valid and objective basis for parliamentary work while maintaining the highest quality level** and thereby secure the requisite transparency for parliamentary oversight. The Members of the European Parliament as well as

the citizens themselves should be able to rely on the quality of the findings and assessments, whereby the reports must be made available in good time for any upcoming decisions and the appropriate practical recommendations should be made for the various action fields.

First and foremost, however, the audit topics must **address current issues with future relevance** and cover the material risk areas. A structured discussion about the topics with the European Parliament and the Committee on Budgetary Control is also critical.

In the Austrian Court of Audit, I was responsible for parliamentary liaisons with the National Council and the Provincial Parliaments. One thing that has stayed with me from this experience is that **reader-friendly reports and implementation-focused recommendations and follow-up processes** proved to be the decisive factors in successful financial oversight. Consequently, the right presentation of the report and its findings in the course of advising the Committee on Budgetary Control as well as in the respective expert committees could be another way of having a positive impact.

Should these requirements be met, then Parliament has a **sound basis for realising its oversight responsibilities** in the interests of democratic accountability in particular and legitimacy and sustainability of the EU in general.

16. What added value do you think performance auditing brings and how should the findings be incorporated in management procedures?

In accordance with the alignment towards a culture of sound financial management in public administration, certain things are expected of public auditing. Public funds are generated by the work of the taxpayer and we have a responsibility to this taxpayer. That's why public funds should be deployed as responsibly, efficiently and effectively as possible in order to achieve the stated objectives through policies and programmes while ensuring the optimal use of resources.

Performance audits typically deal with these key questions. As mentioned earlier, the **expectation** of public auditing is that **audit work continues to evolve** and is aligned to these principles. The Austrian Court of Audit overwhelmingly conducts performance audits and the Austrian administration has served as a trailblazer in the performance-oriented deployment of public funds ever since the 2013 budget reform. In both the Austrian Court of Audit and in the Federal Ministry of Finance, I was impressed by the added value yielded by the broader focus of the performance audit and the advantages of impact-oriented steering. I consider the principles laid out in the Austrian constitution of result orientation, transparency, efficiency and a true and fair view of the financial situation as an example of best practice.

With good reason, audit authorities are justified in expecting audits that focus on the efficiency and effectiveness of the way budget funds are used, along with statements on achieving the political objectives and recommendations in the interests of the better use of public resources. Public audit reports on the findings give political decision-makers as well as managers and staff working in public institutions a sound foundation to improve the work of the institutions with the goal of using public funds in an optimal way. They foster transparency and thereby increase the requisite awareness and likelihood of being

implemented. Last but not least, they strengthen public trust. This **added value brought about by performance audits** and the corresponding special reports should thereby **be used more frequently**. Should I be appointed Member of the European Court of Auditors, I would be happy to contribute my experience in performance audits and result-oriented steering in the interests of the objectives of the European Union.

17. How could cooperation between the Court of Auditors, the national audit institutions and the European Parliament (Committee on Budgetary Control) on auditing of the EU budget be improved?

Article 287 of the Treaty on the Functioning of the European Union very rightly states that the European Court of Auditors and the national audit bodies of the Member States **shall cooperate in a spirit of trust while maintaining their independence**.

The prerequisite for cooperating in a spirit of trust while maintaining independence is understanding each other's position. This is especially important in light of the diversity also at the level of the national audit bodies, which generally is what gives the European Union its special quality. The national audit bodies have divergent legal positions and assignments arising from their separate evolutions and they cover financial, compliance and performance audits to differing degrees, **each of which has their own strengths**. The same is true many times over for the implementation of EU programmes and policies at national level.

That's why it is challenging and yet even more effective to focus on **learning from the best** in terms of both cooperation and the audits themselves and to discuss these findings at European and national level and apply the recommendations.

Another reason why this cooperative approach is so essential is that the majority of the EU budget is implemented through shared management and the **optimal use of funds can only be ensured by both partners involved in public auditing**.

As mentioned, my responsibilities in the Austrian Court of Audit included liaising with the audit bodies of the EU member states and the European Court of Auditors, where I put forward Austrian requests at that time for extending performance audits at the European Court of Auditors.

The developments that have occurred since then on the basis of the new strategy of the European Court of Auditors with its focus on performance audits, better coordination of the audit programmes, and the optimal execution of joint audits are certainly important milestones in improving cooperation. **I would continue to focus on this**.

Another decisive factor is **cooperation** between the European Court of Auditors and the **national parliaments and national institutions**. Given the budgetary significance of shared management, the focus on improving the deployment of EU resources in cooperation with the member states is simply essential. In this area, a focus on the European Court of Auditors and the European Parliament together with the national parliaments and national audit authorities would be decisive.

18. How would you further develop the reporting of the ECA to give the European Parliament all the necessary information on the accuracy of the data provided by the Member States to the European Commission?

As mentioned in response to the preceding question, for the European Court of Auditors **cooperating in a spirit of trust** with the national audit authorities while maintaining independence is a **decisive factor in successful public financial oversight** of all audit activities. Only together can we achieve the expected objectives at European level and also reduce the frequency of errors.

This cooperative approach is also decisive in delivering the appropriate audit findings to the European Parliament with a direct bearing on the member states. The national audit bodies stand out for their understanding of regional characteristics and the accompanying knowledge of the details and background, while the European Court of Auditors distinguishes itself through its holistic overview and its networked ‘European’ approach. **The exchange of audit findings and control data in compliance with statutory regulations is thereby crucial** – both from the perspective of the efficient use of audit resources and from the perspective of the effectiveness of the controls themselves.

That said, this requires **uniform audit standards** at the same time as an appropriate **exchange of experience** between the auditors. In any case, **joint workshops, training programmes and collaborative exchanges between auditors** contribute to building mutual understanding and awareness of the differences displayed by each. I view the MBA programme in Public Auditing initiated by the Austrian Court of Audit with the Vienna University of Business and Economics as a positive example here.

Another decisive factor lies in the method of preparing a report, especially with regard to complex content. For detailed topics it is also important – on the basis of comprehensive, valid findings – to highlight the core messages and draw attention to the information required for parliamentary work and link this to the corresponding recommendations for improving public perception of the work done and best-practice examples.

Other questions

19. Will you withdraw your candidacy if Parliament's opinion on your appointment as Member of the Court is unfavourable?

Yes.

I am applying for this position because I want to contribute to ensuring the best-possible use of public funds and the functioning of institutions in the interests of Europe's objectives. I am driven by highest trust in the work of Europe, improving the deployment of funds, and the optimal achievement of policy goals in the interests of the European taxpayer.

The precondition for this is that I can do my job while engaging in excellent cooperation with the relevant institutions, in a very trustful manner. The Treaty also expects Members of the European Court of Auditors to display independence, appropriate qualifications, and a commitment to realising one's responsibilities in the interests of the EU.

If at the hearing I am not able to convince the Parliament of my professional and personal suitability, my identification with the objectives of an independent audit organisation, and the legitimate expectations you have of their Members, then I would lack the basis for fulfilling my tasks in the manner I want to achieve. For this reason, I would withdraw my candidacy.

PROCEDURE – COMMITTEE RESPONSIBLE

Title	Partial renewal of the Members of the Court of Auditors - AT nomination
References	07630/2020 – C9-0129/2020 – 2020/0802(NLE)
Date of consultation / request for consent	5.5.2020
Committee responsible Date announced in plenary	CONT 13.5.2020
Rapporteurs Date appointed	Mikuláš Peksa 15.5.2020
Discussed in committee	25.6.2020
Date adopted	25.6.2020
Result of final vote	+: 16 –: 11 0: 3
Members present for the final vote	Matteo Adinolfi, Olivier Chastel, Caterina Chinnici, Lefteris Christoforou, Corina Crețu, Ryszard Czarnecki, Tamás Deutsch, José Manuel Fernandes, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Cristian Ghinea, Monika Hohlmeier, Joachim Kuhs, Ryszard Antoni Legutko, Claudiu Manda, Younous Omarjee, Tsvetelina Penkova, Sabrina Pignedoli, Petri Sarvamaa, Angelika Winzig, Lara Wolters, Tomáš Zdechovský
Substitutes present for the final vote	Gilles Boyer, Jeroen Lenaers, Mikuláš Peksa, Antonio Maria Rinaldi, Ramona Strugariu, Viola Von Cramon-Taubadel
Substitutes under Rule 209(7) present for the final vote	Bogdan Rzońca
Date tabled	29.6.2020