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REPORT

on the nomination of Martin Klus as a Member of the Court of Auditors
(C9-0024/2023 – 2023/0802(NLE))

Committee on Budgetary Control

Rapporteur: Joachim Kuhs

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PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on the nomination of Martin Klus as a Member of the Court of Auditors
(C9-0024/2023 – 2023/0802(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 (C9-0024/2023),
 - having regard to Rule 129 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0084/2023),
- A. whereas, by letter of 13 February 2023, the Council consulted Parliament on the nomination of Martin Klus as a Member of the Court of Auditors;
- B. whereas Parliament's Committee on Budgetary Control then proceeded to evaluate Martin Klus's credentials, in particular in view of the requirements laid down in Article 286(1) of the Treaty on the Functioning of the European Union; whereas in carrying out that evaluation, the committee received a curriculum vitae from Martin Klus, as well as the replies to the written questionnaire that he had been sent;
- C. whereas the committee subsequently held a hearing with Martin Klus on 22 March 2023, at which he made an opening statement and then answered questions put by the members of the committee;
1. Delivers an unfavourable opinion on the Council's nomination of Martin Klus as a Member of the Court of Auditors, and asks the Council to withdraw its nomination and submit a new one to Parliament;
 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 VITÆ OF MARTIN KLUS

Curriculum Vitae

Work experience

Dates	From 9/2022
Occupation or position held	Member of parliament, Member of the Foreign Affairs Committee
Name and address of employer	National Council of the Slovak republic, Nám. Alexandra Dubčeka 1, 812 80 Bratislava
Type of business or sector	Politics
Dates	From 9/2020
Occupation or position held	Associate professor
Name and address of employer	Bratislava University for Economics and Management, Furdekova 16, 851 04 Bratislava
Type of business or sector	Private sector - University college
Dates	3/2020 – 9/2022
Occupation or position held	State Secretary (Vice-Minister)
Name and address of employer	Ministry of Foreign and European Affairs of the Slovak republic, Hlboká cesta 2, 833 36 Bratislava
Type of business or sector	Politics
Dates	10/2019 – 3/2020
Occupation or position held	Deputy Speaker at the National Council of the Slovak Republic
Name and address of employer	National Council of the Slovak republic, Nám. Alexandra Dubčeka 1, 812 80 Bratislava
Type of business or sector	Politics
Dates	10/2019 – 3/2020
Occupation or position held	Vice-Chairman of the Sub-Committee on Transatlantic Relation of NATO Parliamentary Assembly
Name and address of employer	NATO Parliamentary Assembly
Type of business or sector	Politics
Dates	3/2016 – 3/2020
Occupation or position held	Member of parliament, Vice Chairman of the Committee for European Affairs, member of the International affairs Committee
Name and address of employer	National Council of the Slovak republic, Nám. Alexandra Dubčeka 1, 812 80 Bratislava
Type of business or sector	Politics
Dates	12/2015 – 9/2020
Occupation or position held	Associate professor
Name and address of employer	Trnava University in Trnava, Hornopotočná 23, 917 01 Trnava
Type of business or sector	Public sector – University
Dates	12/2014 – 11/2022
Occupation or position held	Member of the city parliament
Name and address of employer	City of Banská Bystrica
Type of business or sector	Politics
Dates	11/2014 – 12/2014
Occupation or position held	Vice Rector for International relations, PR and publishing activities and associate professor
Name and address of employer	Matej Bel University in Banská Bystrica, Národná 12, 974 01 Banská Bystrica
Type of business or sector	Public sector – University

Dates	2010 - 2014
Occupation or position held	Vice Rector for International relations, PR and publishing activities and associate professor
Name and address of employer	University of SS. Cyril and Methodius in Trnava, Nám. J. Herdu 2, 917 01 Trnava, Slovakia
Type of business or sector	Public sector - University
Dates	2006 – 2012
Occupation or position held	Visiting associate professor and visiting professor
Name and address of employer	Vysoká škola v Sládkovičove, Fučíkova 269, 925 21 Sládkovičovo, Slovakia (2006 – 2012) Academia Rerum Civilium, Ovčárecká 312, 280 02 Kolín, Czech republic (2008 – 2009) Uniwersytet Mikołaja Kopernika w Toruniu, Toruń, Poland (2010 – 2011)
Type of business or sector	Private sector - University collage Public sector - University
Dates	2003 - 2010
Occupation or position held	Associate professor (from 2008), Professor assistant (from 2003)
Name and address of employer	Matej Bel University, Národná 12, 974 01 Banská Bystrica, Slovakia
Type of business or sector	Public sector - University
Dates	From 2005 and 2010
Occupation or position held	Chairman of two NGOs
Name and address of employer	Vitajte na Slovensku, N.O. and Aliancia nezávislých, N.O.
Type of business or sector	NGO
Dates	2000 - 2003
Occupation or position held	Various occupations and positions abroad within students educational and working programmes
Type of business or sector	Private and Public
Dates	1999
Occupation or position held	Internship
Name and address of employer	Ministry of Foreign Affairs of the Slovak Republic, Hlboká cesta 2, 833 36 Bratislava 37, Slovakia
Type of business or sector	Public - State administration

Education and training

Dates	2012
Title of qualification awarded	MBA
Principal subjects/occupational skills covered	Business
Name and type of organisation providing education and training	Sales Manager Akademie, Geweygasse 4A, 1190 Wien
Level in national or international classification	Master
Dates	2008 (Associate professor), 2007 (PhD.), 2004 (PhDr.), 2003 (Master)
Title of qualification awarded	Associate professor, PhD., PhDr., Master
Principal subjects/occupational skills covered	Political Sciences, International Affairs and Diplomacy,
Name and type of organisation providing education and training	Matej Bel University, Národná 12, 974 01 Banská Bystrica, Slovakia
Level in national or international classification	Associate professor, PhD., PhDr., Master

Dates	2008
Principal subjects/occupational skills covered	Human Research Curriculum - CITI /Collaborative Institutional Training Initiative/ 1. Basic Course (Ref #: 1726768), University of California, Berkeley, USA
Name and type of organisation providing education and training	University of California, Berkeley, USA
Dates	2005 - 2006
Principal subjects/occupational skills covered	Political Sciences
Name and type of organisation providing education and training	Høgskolen i Molde, Britvegen 2, 6411 Molde, Norway
Level in national or international classification	PhD.

ANNEX 2: ANSWERS BY MARTIN KLUS 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 have been dealing with the field of public finances, budget planning, budget implementation and management, as well as budget control, including auditing ever since I was a student. As a member and founder of two NGOs during my university studies and activist years I focused on democracy, human rights, civil society, the rule of law and beautification, being partly supported by the public university and later on by the city of Banská Bystrica. All of the above mentioned processes were an integral and important part of my activities.

Later, when I served as Vice-Rector of two Slovak public universities, experiences in public finances, budget planning, budget implementation and management, as well as budget control, including auditing became fully professional within the departments I was responsible for. In addition to university publishing activities, university PR and marketing department, the main part of my activities was focused on so called foreign relations, where for the first time I was in charge of European finance projects (especially the Erasmus programme), as well as to international ones (global and bilateral grants) all subject to different kind of audit every year. Even today, as a member of the Board of Directors of the Matej Bel University in Banská Bystrica, I am directly involved in the budgetary planning, budget implementation, budget control and audit of this public university.

As a member of the National Council of the Slovak Republic (3/2016 – now), I have been involved in the preparation and approval of the state budget, its implementation, monitoring and auditing for two terms until now. In addition, as Vice-Chairman of the Committee on European Affairs of the National Council of the Slovak Republic (3/2016 – 3/2020), I was directly involved in the presentations and analyses of audit reports of the European Court of Auditors, which I considered to be an extremely valuable resource in making informed decisions on national and European policies.

As State Secretary (Vice-Minister) of the Ministry of Foreign and European Affairs of the Slovak Republic (3/2020 – 9/2022), the proper implementation of the Government programme especially the management of the budget became a part of my responsibilities in close cooperation with the Ministry of Finance of the Slovak Republic and the Supreme Audit Office of the Slovak Republic. Furthermore, during this period I became head of the Ministry of Foreign and European Affairs of the Slovak Republic delegation to Government of the Slovak Republic team preparing the Slovak position to the Multiannual Financial Framework for 2021-2027 and NextGenerationEU (see also answer 6).

All the above listed experiences fundamentally complemented and expanded my theoretical background in the field of public finances, which I gained during my master's and doctoral studies and specially during my MBA studies, where budgeting and auditing were integral and very important part of the study. Finally, as an associate professor at the University of Economics and Management in Bratislava, I am the leader and guarantor of courses focused on European institutions and their decision-making processes, of which public finances, budgetary planning, implementation and budget management are also an integral part.

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

In the first part of my professional career, when I worked as an academic, teacher and analyst,

three things in particular are worth mentioning. I would rather name them interesting than significant achievements. At the age of 28, I became one of the youngest associate professors in social sciences at a public university in Slovakia. At the age of 30, I was appointed Vice-Rector at another public university, again as one of the youngest in the modern history of Slovakia. Already at that time, I was one of the most quoted political analysts in the Slovak media.

As Vice-Rector, in less than 4 years, I managed to double the number of publications published by the university and almost triple the number of students and teachers who completed student, scientific or other mobility. Personally, I am very pleased that the number of school and extracurricular activities, for which I have been responsible during this part of my professional career, have resulted in dozens of young professionals working in local, regional, but also national politics, as well as in non-governmental and voluntary organisations focusing mainly on human rights, minority rights, democracy, civic participation and the rule of law.

After my entry into politics, I began to actively focus on fighting against fraud and corruption especially at the municipal level (see also answer no. 13). This led me to submit many suggestions to the chief controller of the city of Banská Bystrica, or even one criminal report (related to building of so called rent flats by city owned company). Together with a team of independent members of the city parliament, we were able to stop or at least modify some public procurement processes, including those environmentally unfriendly and against public health (e. g. building of so called small water dams around Banská Bystrica). I'm very proud of this part of my political life.

Except that I focused especially on changes in the field of the political system and, of course, on European and foreign policy. Regarding significant achievements, I would like to pay special attention to four topics for which I was personally responsible as a State Secretary (Vice-Minister) of the Ministry of Foreign and European Affairs (3/2020 – 9/2022):

a) Repatriations and travel restrictions during the COVID-19 pandemic period

Literally at the moment of my entry into the Ministry of Foreign and European Affairs on the 21 March 2020, I was appointed chairman of the ministry's crisis management ensuring the return of almost ten thousand registered citizens of Slovakia back to their homeland at the time of the almost complete closure of the borders. Another challenge we had to deal with was to allow tens of thousands of Slovak citizens to continue to cross Slovakia's closed borders without restriction into the neighbouring EU countries where they lived or worked on a daily basis. We coped with both tasks in close cooperation with our partners from the Czech Republic, Austria, Poland and Hungary, as well as from other EU Member States. In this way I personally became the "face" of mobility and travel during the pandemic period in Slovakia for the next two years.

b) Helping refugees from the war conflicts in Afghanistan and Ukraine

As chairman of the crisis team, I was directly involved with a team of professionals in two complex processes related to the evacuation of thousands of civilians from Kabul airport following the Taliban's occupation of the country, at the time when Slovakia was also actively involved in several operations and apparently saved dozens of lives. Even more difficult was the operation involving humanitarian aid and repatriations, which the Slovak Republic carried out after the outbreak of the war in neighbouring Ukraine. This process can be best illustrated with numbers that represent the current state of play (the actual situation by 28/02/2023):

- Repatriation of third-country nationals Since 2 March 2022, we have recorded 17 repatriation flights (India-6, Libya – 3, Morocco-2, Egypt- 1, China - 1) with totally 2 380

passengers

- Total number of humanitarian trains from Ukraine to Czech republic: since 27 February, 2022 we have recorded 564 humanitarian trains with totally 19 155 passengers
- Number of persons who requested temporary protection in Slovakia: 110 403
- Number of persons who applied for asylum in Slovakia: 205

c) Conference on the Future of Europe and #WeAreEU tour

Together with the launch of the Conference on the Future of Europe, I became one of its leading representatives in Slovakia and personally coordinated the so-called #WeAreEU tour around Slovakia. Its aim was to involve not only as many citizens as possible, but also representatives of other ministries, European and national parliaments, municipalities, non-governmental and professional organisations. The result was a tour to 25 Slovak cities, dozens of discussions and interviews with interesting guests, and more than 500 collected questionnaires with citizens' opinions. An important part of the conference, for which I was also responsible, was the launch of the 'Back to School' project, in which dozens of us - diplomats visited the primary and secondary schools we had once attended to discuss the importance of EU membership with students. I believe that in a country which still holds the records for the lowest turnout rate in European elections what is being mirrored in very low citizens' support for EU membership (see also answer 15), the launch of these processes was absolutely crucial.

d) Strategic Commission for European Affairs

One of the most important executive parts of my professional career was to lead Strategic Commission for European Affairs at the level of state secretaries. This body is preparing strategic cross-ministry statements for cabinet meetings and our most frequent topic 2020-2022 became NextGenerationEU, climate change and European Green Deal, digitalisation, BREXIT, but also the fight against fraud, corruption and efficient use of European sources, which has been a critical topic in Slovakia from the very first years of our accession to the European Union. A great success during this period was that we were able to find compromise under my lead even on very complicated topics on which, e. g. The Ministry of Environment, Ministry of Economics or Ministry of Finance have not always had the same points of view, for instance European Green Deal. Hopefully, these experiences and a good orientation on these important issues would help me to be immediately involved in fulfilling the ECA 2023+ Work Programme if I'll be appointed, as many topics overlap.

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

Before entering politics, there were three important sources of my international multicultural and multilinguistic experience outside of Slovakia:

a) Study, teaching and research abroad, including part of my PhD. studies in Norway, MBA in Austria, as well as research experience from various research and mobility projects at the University of California, Berkeley, USA, Charles University in Prague, Czech Republic, University of Eastern Finland, Universidade Católica Portuguesa, Portugal, University of Rijeka, Croatia, Università degli studi di Trieste, Italy and many others.

b) As a student and young teacher, I also often participated in the European Commission's Youth in Action programme, which cooperates with many European, African and Transcaucasian NGOs. Thanks to this programme, I became familiar with many EU countries but also other such as the United Kingdom and Georgia.

c) Global exchange program Professional fellows organised by U.S. Department of State's Bureau of Educational and Cultural Affairs (administered by American Councils for International Education) allows me to stay in regular contact with human and minority rights groups around the world, but especially from Hungary, Romania, Bulgaria, and Albania.

As someone whose political background is in foreign and European affairs, my international multicultural and multilingual experiences outside Slovakia have been very rich in the last decade:

- a) My parliamentary experience includes various positions: Deputy Speaker of Parliament, Vice-Chairman of the Committee on European Affairs, Member of the Committee on Foreign Affairs, Chairman of the Parliamentary Friendship Group with Belgium, Luxembourg and the Netherlands, member of dozens of friendship groups, member of the NATO Parliamentary Assembly and Vice-Chairman of the Subcommittee on Transatlantic Relations, as well as member of the OSCE-OECD Parliamentary Assembly. All these positions and memberships required various kinds of multicultural and multilingual protocol responsibilities and comprehensive cooperation with our partners and allies all over the world. I have made more than 40 such visits to organisations or institutions based abroad, including the European Court of Auditors in 2017 and, of course, the European Parliament on a regular basis.
- b) Thanks to my work at the Ministry of Foreign and European Affairs I gained valuable executive experience with many organisations and institutions based abroad. In addition to the most important one, as Sherpa of the Prime Minister and representative of Slovakia on the General Affairs Council of the European Union, I have also had the opportunity to visit and cooperate with many non-European countries (e.g. the United Arab Emirates, Malaysia, Indonesia, Israel, Japan, Singapore, the Republic of Korea, Australia) as well as organisations (e.g. NATO, G20).

My professional experience with international multicultural and multilingual organisations was also valuably enriched on the 12 November 2020, when I was given the opportunity to have an online discussion with the members of the European Court of Auditors (ECA) Chamber II - Investments in cohesion, growth and inclusion, where we focused in particular on the financial impact of the pandemic on Slovakia. On the 4 December 2020, I had the honour of being the first member of the Member States' executives to be invited to lunch with the members of the Court in a collegium led by the then President of the ECA, Klaus-Heiner Lehne. However, due to the limited travel possibilities at the time, this had to be done online only. These activities were followed by a personal meeting and consultation with ECA President Klaus-Heiner Lehne on the 18 October 2021, when I started the preparatory process to be a nominee of Slovakia for ECA.

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

The discharge procedure is not applicable to any of my previous professional life activities.

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

Ten of all my professional positions that I have held so far were the result of the vote of people, members of parliament, parliamentary assembly or government:

- a) On the 15 November 2014, I received the highest number of votes (1734) in one of the constituencies of the city of Banská Bystrica, and became a member of the Banská Bystrica

City Council.

b) On the 5 March 2016, I became a member of the National Council of the Slovak Republic with 21513 direct votes of preference, which moved me from the 10th to the 7th position on the party's list of candidates.

c) On the 19 April 2016, I was unanimously elected by the members of the National Council of the Slovak Republic Committee on European Affairs to the position of Vice-Chairman of the Committee on European Affairs.

d) On the 9 September 2016, I was elected by the plenum of the National Council of the Slovak Republic to the position of Chairman of the Parliamentary Friendship Group with Belgium, Luxembourg and the Netherlands.

e) On the 8 November 2018, I was re-elected by 2295 votes and reaffirmed my position as a member of the Banská Bystrica City Council.

f) On the 14 October 2019 I was elected by the NATO Parliamentary Assembly Vice-Chairman of the Sub-Committee on Transatlantic Relation of NATO Parliamentary Assembly.

g) On the 16 October 2019 I was elected as Deputy Speaker of the Parliament by a constitutional majority of the National Council of the Slovak Republic.

h) On the 29 February 2020, I reaffirmed my position as a member of the National Council of the Slovak Republic with 29975 direct votes of preference, which moved me from the 8th to the 3rd position on the party's list of candidates.

i) On the 21 March 2020, I was unanimously elected by the Government of the Slovak Republic to the position of State Secretary (Vice-Minister) of the Ministry of Foreign and European Affairs

j) On the 31 January 2023, I was unanimously elected by the Government of the Slovak Republic to be candidate for the position of Member of the European Court of Auditors

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

1) One of the most critical problems in Slovakia from my point of view is the brain drain. In summary, almost half a million Slovak citizens live temporarily or permanently abroad. That is why I am particularly proud that I was one of the leaders of the campaign to change the citizenship law, which had since 2010 unnecessarily deprived thousands of our fellow citizens of Slovak citizenship. In February 2022, we finally achieved this goal. This particular achievement, together with my personal efforts to simplify voting from abroad, create good conditions for not losing contact with the country of origin for many Slovaks abroad. Their experience and language competences could help build a more modern, sustainable, tolerant and European Slovakia.

2) Today, as I write the answers to this questionnaire, we commemorate the 5th anniversary of the murder of the young journalist Ján Kuciak and his fiancée Martina Kušnírová. From my point of view, this is one of the darkest events in the modern history of Slovakia, as it is directly related to the threat to one of the most important pillars of our democracy - freedom of expression. That is also why I repeatedly raised the issue of the protection of journalists and independent media during the time of being Slovak representative in the European Union General Affairs Council (GAC). I am convinced that the European Union and Slovakia in particular, must set an example for the whole world after this tragic

experience. I am therefore pleased with the inclusion of wording along these lines in the conclusions of the informal GAC on 4 March 2022 in the French city of Arles also because of the endless effort that I, together with my team, put in with regards to the matter which has consequently become an important topic for EU leaders and resonates with them to this day. I'm deeply convinced that Europe must be global leader of this topic and lead by example.

- 3) As State Secretary (Vice-Minister) of the Ministry of Foreign and European Affairs, I had a lifetime experience as a Sherpa of the Prime Minister to deal with the Multiannual Financial Framework for 2021-2027 and also with the NextGenerationEU. My team, as well as me personally, were part of the negotiations which lasted for four days and nights. It resulted into critically important financial resources endorsed by the EU leaders. Finding a compromise seemed to be almost impossible at certain stages, therefore several informal meetings, which I was part of, took place where many financial details of different variants were thoroughly discussed. These certainly played a key role in the finalisation of the process, and Slovakia gradually profiled itself as a constructive and even mediator country in an effort to contribute to the successful conclusion of both issues. It was a great honour for me to be a part of the solution. Probably best possible unprecedented reply to crisis caused by COVID-19.

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?

It is certain that full independence constitutes a cornerstone in presenting objective audit opinions and reports dedicated to the use of public funds. As a Member of the Court of Auditors, I will undoubtedly abide by the principles set out in the Court's ethical guidelines as well as in the Treaty itself. I find it indisputable that when joining the ECA one must be prepared to fully serve the European Union and its interests.

After the political turbulence in Slovakia in autumn 2022, I decided to leave party politics, as well as the Ministry of Foreign and European Affairs of the Slovak Republic. I became an independent member of parliament, where I currently don't have any ties to any political party. I publicly declare that I no longer plan to engage in Slovak politics or participate in the upcoming early elections scheduled on the 30 September 2023. Furthermore I gained security clearance for the level Top Secret (NATO, national and EU level).

I hope the above mentioned provides a strong guarantee of my personal integrity and of my unquestionable independence, both in performing my duties as well as for the institution, as required by the Treaty and the Code of Conduct for Members and former Members of the Court of Auditors. There is no doubt I will neither seek nor take any instructions from any Union institution, body, office or agency, from any government or from any other public or private entity.

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?

Neither I nor my close relatives have any business or financial holdings or any other commitments that might conflict with my prospective duties.

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 have been doing so for the last 13 years of my professional career as a Vice-Rector, a member of the National Council of the Slovak Republic, as well as a State Secretary (Vice-Minister) of the Ministry of Foreign and European Affairs of the Slovak Republic. I am ready to disclose all of my financial interests and other needed commitments to the President of the Court of Auditors and agree to make them public in accordance with the applicable rules.

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

No, 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 an independent member of the National Council of the Slovak Republic and a member of its Foreign Affairs Committee. In the past 18 months I was Deputy President of political party “Sloboda a Solidarita” and its Republic Council body, as well as State Secretary (Vice-Minister) of the Slovak Republic Ministry of Foreign and European Affairs. Except of these roles I have not held any other political position during the last 18 months.

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 already resigned from all party positions and left the Ministry of Foreign and European Affairs of the Slovak Republic in 2022. If I am appointed a Member of the Court of Auditors, I will, of course, immediately resign from the elected office of a Member of Parliament.

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

One of the main reasons why I entered politics in 2014 was to fight against fraud and corruption, first at the local level of the city of Banská Bystrica (see also answer no 2) and later at the national level. As we can follow Qatar-gate scandal, also European level is heavily endangered and we need to pay enough attention to this “cancer of society” everywhere.

In the case of any irregularity or even corruption and/or fraud involving anyone from Slovakia, I would deal with it in exactly the same manner as if people from any other Member States were involved. I am, of course, well aware that any suspicion that arises or is detected during the audit work will be referred to OLAF or the EPPO, depending on the jurisdiction. Zero tolerance for fraud and corruption, moral excellence and integrity of the Members of the Court of Auditors, as well as absolute independence from the Member State of origin, are the rules of the Court of Auditors that I am sure to abide by and even strengthen.

Performance of duties

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?

The 3E's principle - economic, efficient, effective way to manage public service is probably the best and the most obvious answer to this question. It is, of course, indisputable, but sound financial management culture requires also lawful and transparent approach supplemented with SMART selection of objectives (Specific, Measurable, Attainable, Relevant and Time-bound) and RACER approach to the associated indicators (Relevant, Accepted, Credible, Easy and Robust). Let's also not forget TFEU art 310 point 5: The budget shall be implemented in accordance with the principle of sound financial management. Member States shall cooperate

with the Union to ensure that the appropriations entered in the budget are used in accordance with this principle.

However, if we take a look at ECA's Gaps, overlaps and challenges: a landscape review of EU accountability and public audit arrangements publication from 2014, which is still valid, sound financial management (ch. 133), in the way of effective accountability for results achieved with the EU budget needs considerable improvement. Among the many challenges I will pick up the following:

- ECA invited the Commission to rethink its reporting and accountability systems to focus not only on compliance but also on the achievement of outcomes (results and impact).
- Member States should also improve reporting on performance. Reliable financial information must be matched by reliable non-financial information, and the EU's focus on compliance should be matched with a focus on results.
- ECA has identified cases of inadequate monitoring and evaluation arrangements and the need to improve the relevance, reliability and timeliness of performance data provided by management systems.
- ECA has often found that programmes financed by EU funds lack clear and measurable objectives. Where legislation or guiding documents set unclear or unmeasurable objectives, or where objectives are hidden or implied, it is very difficult for auditors or others to determine whether EU spending has been economical, efficient or effective.
- ECA states that conducting ex post assessments of economic, social and environmental impacts is challenging. For example, the causal relationships between EU regulations and impacts may be difficult to prove; the data on costs and administrative burdens may be lacking or costly to collect; and coordination with national authorities may not be straightforward.

It wouldn't be appropriate to say that nothing has changed in the past 9 years within these challenges, however there is still a lot of room for improvement. That is why I fully support the idea of the The 2021-25 strategy of the European Court of Auditors, which aims at improving the accountability, transparency and audit arrangements across all types of EU action and targets the audits on the most relevant areas and topics, in order to contribute to a more resilient, sustainable and fair European Union.

Specifically, I would pick up a more detailed follow up of the recommendations and categorisation of the recommendations, where the ECA pilot project has already started and ECA's communication changes were already proposed but also new ones (see also answer no. 15), which could create more public pressure towards approaching a better EU sound financial management culture. It is because I believe that an important factor of sound financial management is open communication within any public service and a culture in which people are not afraid to raise their voice. It ultimately comes down to how the culture is lived and how the people within the service perceive this culture. I'm sure ECA could support this idea also through even more leading by example.

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?

When I lecture my students on the Institutions and decision-making processes in the European

Union, I always point out that the Members of the European Parliament are the only ones directly elected by the electorate. This fact also determines their legitimacy to represent the interests of citizens. I also perceive the relationship between the ECA and the European Parliament and, in particular, CONT in this manner.

In all the electoral campaigns I have completed, I witnessed that for most of the people money always comes first. It is fully understandable that voters are interested in how public funds have been and will be used, be it at any level of financial decision-making. At the same time, the accompanying phenomenon is the fact that citizens have very limited information in this regard and even this is often more impressions or myths than facts, that have been used in our society. An example from Slovakia is that whenever you talk about European funds, many citizens associate them with stealing and corruption. At the same time, the absolute minimum of them is aware of the existence of ECA and CONT. And even if they are, they are often lost in the terminology used by these institutions.

I therefore very much appreciate and fully support The 2021-25 strategy of the European Court of Auditors suggested changes in communication:

- communicating more around key cross-cutting messages, rather than promoting specific publications only;
- making use of more diverse media channels and formats;
- targeting our communication activities on selected key media outlets at the EU,
- national and regional level in order to ensure a wide range of coverage; and
- applying a more targeted approach in our communication activities to increase our reach.

However, as we are approaching half of this period, I will heavily advocate boosting these changes and add more, especially on the social networks, including in the preparation of outputs for CONT. We need them to be far more comprehensible and applicable to the work of Members of the European Parliament towards their constituents, who know that their representatives, in close cooperation with the ECA, wisely control the budget of the hundreds of billions of euros and its use.

I come from a Member State which, despite 92.46% support for EU accession in 2003 referendum, had the lowest turnout in the European Parliament elections four times in a row, with a record of 13.05% in 2014. Slovakia is also the country where, after 18 years, support for EU membership has reached the lowest level in the entire EU (Eurobarometer 2022) at 39%. At the same time, however, almost half of citizens say that they do not have sufficient information about the EU affairs; they do not know who their representatives in the EU institutions are and what they are doing specifically. That is why this change is crucial for me, and that is also why I agreed to my nomination as a member of the Court. I do not want to, and I will not be, one of those nominees for the EU institutions that citizens hear about for the first and last time on the day of the nomination. I want to offer my experience in marketing and communication not only within ECA, but also to improve cooperation with CONT.

For example, special reports and reviews under my authority will also include proposals for the format of press releases, tweets/posts for social networks and other communication options depend on their nature, so that they are immediately available to members of CONT or other European Parliament committees for the citizens they directly represent. This was one of the tools how we changed strategic communication at the Ministry of Foreign and European Affairs of the Slovak republic during COVID-19 pandemic and then after outbreak of the war in Ukraine.

In addition, NextGenerationEU is a new methodological challenge, how to define an audit approach for legality and regularity as well as performance audit. It will be necessary for ECA and CONT to cooperate on this topic and I'm ready to take part. I see also another potential for improving ECA and CONT cooperation in increasing the degree of cooperation between the proposals of CONT members for ECA work programme, as well as in the increase of regular meetings between different committees and respective Court's chambers. As a result CONT won't be overloaded by specific agenda relevant to other European parliament particular committees and also core business of ECA - Statement of Assurance would get broader attention. This bringing me to the last but not least activity I hope ECA will cooperate with CONT as soon as possible - common effort to expand the ECA mandate to cover all types of EU spendings. This will be beneficial not only ECA and CONT but whole EU.

In a nutshell, it is important to ensure that ECA is well aware of the issues dealt with in the Parliament and in particular the CONT to ensure that Court's products are tailored to the needs of one of main stakeholders. If I will be appointed as a member of the Court, I'll keep my absolute openness for any kind of contacts for CONT and EP members and of course will be ready to come personally whenever discussion will be needed.

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

One of the most comprehensive definitions of the performance auditing is the one used by the International Standard of Supreme Audit Institutions 300 (ISSAI 300): "performance auditing is an independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organisations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement."

The main added value of performance auditing could therefore be defined as greater accountability, greater transparency and more reliable information at a more relevant time. This can significantly contribute to increasing confidence in the performance of the Court's auditees, but also in the auditees' management procedures, in so far as they could respond to certain observations by improving, adapting or correcting the procedures following the findings.

This is all the more important with the new challenge of including not only programmes and policies funded by the EU budget, but also the €700 billion NextGenerationEU initiative and its Recovery and Resilience Facility into the scope of EU financial support.

However, some ECA documents and members also clearly point to shortcomings in the current performance audit:

- The EU, and in particular the Commission, still needs to improve the quality of information on the performance of its programmes (see also answer 14), as we can read also in the Conclusions of the Report on the performance of the EU budget – Status at the end of 2019, issued by the European Court of Auditors in November 2020.
- Another problem is the timeframe. Financial Regulation sets a limit of 13 months for the special reports to be prepared and adopted. In today's rapidly changing environment in particular, shorter and faster audits may be performed.
- Last but not least, there are also special new challenges regarding topics such as artificial intelligence and machine learning or health and safety especially because of pandemic time

and war outbreak in Ukraine. They require completely new skills which may not be immediately present at the Court. This may lead to a lower quality of reports and, in the short term, harm the credibility of the audits and of the Court of Auditors itself.

I am well aware of these threats and, as a potential Member of the Court of Auditors, I am ready to participate in the search for solutions so that performance audits can be in addition to financial and compliance audits an even more frequently used method within the ECA.

Finally, with regard to incorporating audit findings to the management procedures, I believe that there should be some flexibility on “how” they are incorporated but not on “whether”. Therefore, it is good practice that ECA listens to its auditees, which is done in the context of the adversarial procedure. This does, of course, never come at the price of ECA’s independence.

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?

National audit institutions are a critically important part of EU financial management as well as control arrangements for the implementation of the EU budget. That’s because responsibility for managing over 80 % of the EU budget is shared by the Commission and the Member States through so-called shared management. This is also why the number of accountability and audit issues raise and creates pressure for even more active cooperation between the Court of Auditors and National Audit Institutions (or so-called Supreme Audit Institutions - SAIs). One of the possibilities to manage it is their common membership in the International Organization of Supreme Audit Institutions (INTOSAI) and its European organisation (EUROSAI). Apart from that, the working level of ECA and SAIs is very fruitful through the Contact Committee. The Committee includes working groups, networks and task forces on specific audit topics, which allows doing different projects and cooperative audits of the common interest.

However, ECA and national SAIs still operate in a very independent way under their own constitutional frameworks or methodologies, so cases like duplication are nothing specific. The COVID-19 pandemic and subsequent NewGenerationEU Initiative with national recovery and resilience plans is a new great challenge, but also unique opportunity to find a way to make this cooperation even more economic, efficient and effective. According to my personal consultations with Slovak SAIs, there are quite a huge expectations from Contact Committee meeting 2023 in Lisbon, Portugal to clarify some especially methodological issues.

I personally can imagine that CONT representatives should also be observers at such a meeting, or at least one extraordinary session of the CONT might be dedicated to Contact Committee meeting conclusion discussion. As a member of parliament with the far highest number of short term (2-3 weeks) interns (especially young students), I can also suggest something like join short term internship programme including CONT, ECA, and SAIs employees, or even members or interns. Exchange of knowledge and expertise as well as networking will undoubtedly be a benefit for all parties involved.

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?

The necessary information from the ECA and the accurate reporting of data to the European Parliament not negligible depend on the annual production of the so-called Annual management and performance report (AMPR) by the European Commission. It provides an overview of the results achieved under the EU budget and explains how it has been managed and protected according to data provided by Member States.

The accuracy and reliability of Commission datasource has already been challenged several times by the ECA (see also answers 14 and 16) and, furthermore, the AMPR is produced too late for the preparation of the ECA's annual report. Under these circumstances, I identified three possible solutions:

- 1) The ECA's annual report will no longer be fixed on the AMPR and the ECA will issue a separate document to address it. This could solve the time pressure every year and, to my knowledge, 2023 will be a pilot year in which the ECA will test such a solution.
- 2) Use of technology and IT tools in the Member States data providing process as the ECA Strategy 2021-2025 had already foreseen. To this end, the ECA must continue to vigorously advocate for the development of digital practices and the scrutiny of EU policies and programmes, but it must also be comprehensively prepared. This includes new investments in the required skills and knowledge of the ECA's staff, ECA's existing digital capacity and, last but not least, the introduction of new digital audit tools and techniques suitable for the audit area.
- 3) Of course, the use of technology and IT tools cannot be a one-way approach only. The same requirements for investment in skills and capacities must be applied to both the Commission and the Member States in a compatible way. The above mentioned vocal advocacy therefore requires an immediate comprehensive dialogue among all actors; while the more than €700 billion NextGenerationEU initiative and its Recovery and Resilience Facility, with a huge focus on digitalisation, appear to be the best unique opportunity to address this issue.
- 4) ECA could also think on focusing more on country specific reports without intention to "name and shame" or "finger pointing" but to improve national systems based on examples of good practices.

If these four solutions prove successful, the accuracy of the information and data provided by ECA to the European Parliament will provide for a much more complete picture than at present.

Other questions

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

I cannot imagine taking on a mandate as a Member of the Court of Auditors without a favourable opinion from the European Parliament. In the event that I do not receive it, I will immediately propose to the Government of the Slovak Republic the withdrawal of my candidacy.

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	22.3.2023
Result of final vote	+ : 0 - : 20 0 : 3
Members present for the final vote	Gilles Boyer, Caterina Chinnici, Ilana Cicurel, Corina Crețu, José Manuel Fernandes, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Joachim Kuhs, Alin Mituța, Markus Pieper, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig, Tomáš Zdechovský
Substitutes present for the final vote	Maria Grapini, Niclas Herbst, Mikuláš Peksa, Tsvetelina Penkova, Viola von Cramon-Taubadel, Michal Wiezik
Substitutes under Rule 209(7) present for the final vote	Anne-Sophie Pelletier