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ΕΥΡΩΠΑΪΚΟ ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ
EUROPEAN COURT OF AUDITORS
COUR DES COMPTES EUROPÉENNE
CÚIRT INIÚCHÓIRÍ NA HEORPA



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Decision n° 36-2011 setting out a procedure for providing reasonable assurance that the Court complies with the relevant ethical requirements

THE EUROPEAN COURT OF AUDITORS

- WHEREAS The European Court of Auditors requires its auditors to comply with the highest professional and international ethical requirements in performing the audits;
- WHEREAS Independence, integrity and impartiality are fundamental values for the European Court of Auditors, its Members and its staff;
- WHEREAS The Court Audit Policy and Standards establish that the auditors should comply with the Code of Ethics of the International Organization of Supreme Audit Institutions (INTOSAI);
- WHEREAS INTOSAI have issued a set of International Standards for Supreme Audit Institutions which are aligned with the IFAC standards;
- HAVING REGARD TO The INTOSAI Code of Ethics established by the International Standard for Supreme Audit Institutions (ISSAI 30);
- HAVING REGARD TO The INTOSAI International Standard for Supreme Audit Institutions on “Quality Control for SAIs” (ISSAI 40);

HAS DECIDED

Article 1

By 15 January of each year, the President, the Members and all staff engaged at any stage in performing a Court audit task (planning, executing, reviewing, reporting) shall be informed by the Secretary General of the ethical requirements of the Court (see Appendix I) and be recalled:

- a) to take all the necessary measures to ensure compliance with the Court ethical requirements during the performance of the tasks in which she/he will be engaged during the year;

- b) to inform, in accordance with Article 2, of any threat that could put at risk her/his compliance with the Court's ethical requirements.

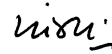
Article 2

- a) The Members shall inform immediately the President of any threat that could put at risk their compliance with the Court's ethical requirements. The President shall inform the Court and propose whatever action is necessary to overcome the threat.
- b) In the case of the President, she/he shall inform the most senior Member by order of precedence in accordance with Article 5 of the Rules for Implementing the Rules of procedure of the Court. The most senior Member shall inform the Court and propose whatever action is necessary to overcome the threat.
- c) Staff shall inform immediately her/his hierarchical superior, and if necessary, the Secretary General of any threat that could put at risk her/his compliance with the Court's ethical requirements. The hierarchical superior shall evaluate the threat and take whatever action is necessary to overcome it. The hierarchical superior shall inform the Secretary General of any such case and any action taken.

Article 3

This decision shall take effect from 1 January 2012.

Luxembourg, 7. vi. 2011



Vítor CALDEIRA

European Court of Auditors' ethical requirements

A. The Treaty, the Staff Regulations and the European Court of Auditors' Rules of procedure require Members and staff to meet the highest standards of conduct in the discharge of their duties:

- a) the Members of the Court are subjected to Articles 285 and 286(1), (3), (4) and (6) of the Treaty on the Functioning of the European Union, to Articles 3 and 4 of the Rules of procedure of the Court, to sections 2 and 3 of the Rules for Implementing the Rules of procedure and to the Code of Conduct;¹
- b) staff are subjected to the provisions contained in the Staff Regulations² applicable to all EU officials, in particular to Articles 11, 11a and 12; and, to the Code of good administrative conduct for staff of the European Court of Auditors³.

B. The Court Audit Policy and Standards (CAPS) establish that the auditors should comply with the professional and international ethical standards as laid down by the INTOSAI Code of Ethics (ISSAI 30).

C. The European Court of Auditors includes in its values:

Independence, integrity and impartiality

- Safeguard and reinforce its independence and integrity in all matters that concern the Institution, its Members and staff;
- Fulfill its mission impartially by choosing audit topics, performing audits, making recommendations and providing advice on financial management issues, taking into account the views of its stakeholders but without seeking instructions or succumbing to pressure from any outside source.

¹ Rules for Implementing the Rules of procedure of the Court, Annex III.

² REGULATION No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community.

³ Rules for Implementing the Rules of procedure of the Court, Annex IV.