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The ECA will reach 40 years of existence this month. As institution you are the choices you make. So an anniversary, be it as a person or an organisation, is a good moment to reflect on what you have done till now and to consider what you would like to do in the future. Reaching forty years often means you have already made some of the fundamental choices in life; while there are plenty of opportunities still ahead of you. For an institution things might be slightly different. Compared with many Supreme Audit Institutions (SAIs) in the EU Member States, the ECA's institutional life is still relatively short. But the way it has matured has certainly not left it in infancy. The ECA has changed a lot since 1977 and so has the European Union. We have developed as European society has developed. Often this was a deliberate choice trying to optimise our actions and our impact within the mandate we have been given. The extensions of our mandate and, together with an upgrade of our institutional status in 1992, are in itself already an appreciation of the ECA's work.

Making choices is one thing, implementing them is something else. In the September edition of this Journal, the focus was on the strategic choices the ECA has made for the upcoming years. This month the central theme is the people who make these choices happen: the people in the ECA and particularly the ECA staff. After all, it is the staff who make the chimney smoke! And they do it by auditing and producing reports which add value in a rapidly changing Union. The value of ECA reports is also reflected in the choices our auditors make on the spot: the professional judgement they apply and how they communicate their findings, conclusions and recommendations.

We can talk a lot about ECA staff but perhaps it is more interesting to let them speak for themselves. That is why this anniversary edition is filled with many interviews I have held with staff members, both long-standing, whether just recruited or already with substantial audit experience, and former ECA employees, including some who still work professionally in an EU environment. The thrust of these interviews you will find in the following pages. Despite the diversity in background, age and nationality, there are two common characteristics: *knowledge and enthusiasm*. The views expressed in these interviews are however clearly personal opinions.

In the years to come both Members and staff will have a key role to play in identifying what works well in the EU and what does not. Their skills, knowledge, drive and integrity will be essential for our institution to making the right choices.

Gaston Moonen

The ECA's 40th anniversary: activities to commemorate and contribute further!



By Klaus-Heiner Lehne, ECA president

2017 is a special year for the European Court of Auditors (ECA) since we celebrate our 40th anniversary.

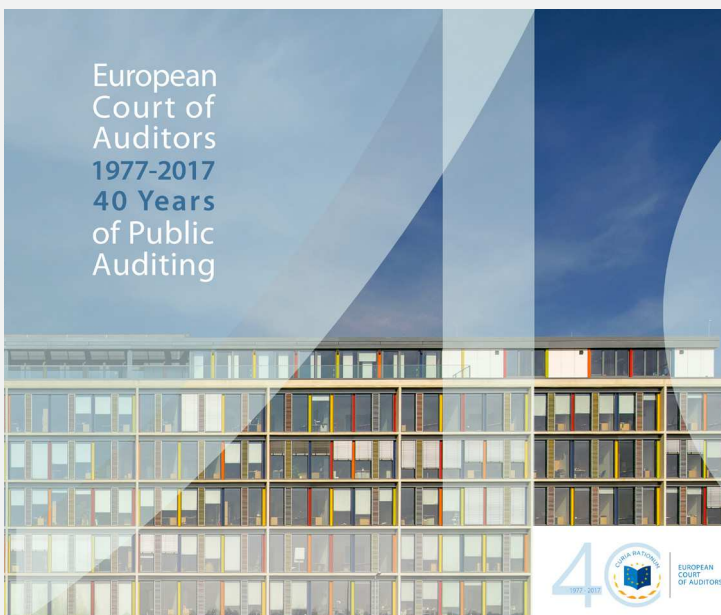
This anniversary edition of our ECA Journal is about people. Our staff, both auditors and those working in support services, is the backbone of our Institution. Without your professionalism and enthusiasm our Institution would not be able to play its essential role in improving EU finances and protecting the taxpayer's money.

This anniversary is therefore an excellent moment to thank our staff on behalf of the College for their valuable contribution to our work as the EU's external auditor over the last 40 years.

The fact that we celebrate our 40th anniversary in October is no coincidence: in fact the ECA was formally established on 18 October 1977. One week later the College of Members was holding its first session.

For this occasion a special publication '*European Court of Auditors: 1977-2017 – 40 years of public auditing*' has been prepared by the former editor-in-chief of the ECA Journal which looks back at the history of the ECA through various archive documents and testimonies. Moreover, the Luxembourg Central Bank will issue a commemorative coin. Finally, you will remember that the annual getting together of the ECA staff in early July was dedicated to the 70's.

Special publication :
'*European Court of Auditors 1977- 2017 40 years of public auditing*'



The ECA's 40th anniversary: activities to commemorate and contribute further! *continued*

Last but not least, we mark this event by organising an official ceremony on 12 October 2017, in the presence of Their Royal Highnesses the Grand Duke and Grand Duchess of Luxembourg. The ceremony will be attended by authorities of the Luxembourg government, representatives of EU institutions and the Member States' permanent representations, ambassadors, former Members, heads of supreme audit institutions (SAIs) of EU Member States and Candidate Countries. Our former colleague Kersti Kaljulaid, President of Estonia – the country holding the EU presidency, Antonio Tajani, President of the European Parliament, and Jean-Claude Juncker, President of the European Commission, have all accepted to speak on this occasion. This is a testimony to the important role played by the ECA in our Union.

Many staff members have accepted the invitation to join this event and I am particularly happy that we will be able to celebrate together this 40th anniversary of our Institution.

Many thanks also to all those who have contributed to this anniversary edition of our ECA Journal and happy anniversary to all of us!

ECA College as of 7 september 2017



'Our staff are our main asset...'

By Eduardo Ruiz García, ECA Secretary-General

This article will appear as contribution of the ECA Secretary General to the book 'European Court of Auditors 1977-2017 40 Years of Public Auditing' which will be published in October 2017.



Eduardo Ruiz García

Asset :

'Advantage, aid, benefit, blessing, boon, help, resource, service... valuables, wealth'

Paperback Thesaurus. Collins, 1986).

'...knowledge, technique, know-how, skill... personnel'

Roget's Thesaurus of English words and phrases (ref 629). Penguin Editions, 1987.

Our main asset

'Our staff are our main asset...' This is a very common thing for CEOs or high ranking managers to say, but to what extent is this statement sincere and to what extent is it true that our staff are our most valuable asset? I will try to reply to this question from the perspective of the 40th anniversary of the European Court of Auditors (ECA).

On the 1st of January 1978 there were 47 people working at the ECA. This figure included Members, the staff of their private offices, auditors, translators, administrative and clerical staff and drivers. At the beginning of 2017, the ECA employed around 1000 people, including Members, officials, contract staff, seconded national experts and trainees. In this 40-year journey, more than 2700 people have worked for the institution and have contributed towards achieving its mission and objectives.

Staff numbers have increased, but 'numbers' is not the only parameter for assessing the value of an asset, and it is not even the most relevant.

Overall, our staff have become more diversified. In 1978, there were nine nationalities; now there are 28 EU nationalities, plus people coming from other countries like the former Yugoslav Republic of Macedonia, Turkey and Serbia. Every day, in the corridors, we pass colleagues who are not only of European origin, but who may also be of African, Asian, Caribbean and American backgrounds. In the early years, most of our auditors were lawyers or accounting experts; now – although the bulk of them still have legal and accounting backgrounds – many others have academic degrees in economics, or in engineering, political science or business administration.

The age profile of the ECA's staff shows that the institution is 'young'; at the end of 2016, over 50% of staff members were aged 44 or less. 'Youth' has been a characteristic of our staff from the very beginning; it is the result of both increasing in size and regular transfers to and from other institutions. The ECA is a recognized 'auditor-nursery', feeding the needs of the European Commission, Parliament and other institutions.

Gender balance is of utmost importance in ensuring that the organisation is able to face problems from different perspectives; it allows a broader variety of management styles and helps us devise alternative solutions. Gender balance has improved during these 40 years; especially in the last 10 years, more women have joined the ECA at higher levels of responsibility. In 2006, only 33% of women were employed as administrators; in 2016 the figure was close to 42%. Nevertheless, further progress is still needed at the level of audit managers, since the proportion of women is unsatisfactory.

Diversity is built from different nationalities, backgrounds, ages and the gender balance. Diversity is enriched by individual characters and qualities: creativity, rigour, prudence, curiosity, pragmatism, courage, self-criticism, self-confidence, assertiveness and diplomacy... the ECA's staff is blessed with all these qualities. The result is a higher capacity to work together and to make it possible to do things in many different ways, because there is very rarely only one single way of doing things.

Any organisation has an intangible value linked to its assets which are immaterial and non-physical, like its buildings or equipment. The organisation's intangible value would be equal to its total value minus the value of its physical assets. It is very hard to calculate it and it is even harder for a public sector institution. Often the intangible assets are not disclosed in the financial statements and are not measured. Nevertheless, there is a broad agreement among experts that intangible assets are long term resources which include, *inter-alia*, reputation, brand recognition, knowledge and know-how. Let us quickly explore some of these features.

Building the ECA as a *knowledge-organisation*

Over the last 40 years, the ECA has gained a strong reputation and it is recognised by peers and other institutions as an independent and professional audit body. There is not a single formula to create reputation, it needs many different ingredients mixed in multiple complex doses. But there is always one ingredient that is necessary in massive quantities: the reputation of each individual who makes up the organisation. The ECA has set up a framework to facilitate the ethical and professional behaviour of its staff, including awareness, training, advice and monitoring. But at the end of the day, their behavior will depend on the values of the individuals concerned and the decisions that they might take.

Today, we refer to the ECA as a '*knowledge-organisation*'; in so doing, we are adhering to a new management approach that considers *knowledge* as a driving factor for achieving strategic objectives. Whatever knowledge-management policy we adopt, knowledge is always generated and used by *human beings*; knowledge is captured, disseminated and shared for *human beings*. A '*knowledge-organisation*' places STAFF at its core. STAFF is in capital letters because it includes not only the skills and work capacity of employees, but also their individual knowledge and their collective know-how. To be successful, an organisation must design its governance, structure, policies, methodology and technology in relation to its STAFF.

40 years of developing intangible assets

Over four decades, the ECA has developed audit methodologies, translation and administrative processes, a management culture, IT infrastructure and tools... These are also very valuable intangible assets and all of them have been created by our STAFF. Behind any development there are individual ideas, intelligence and effort; there is also a lot of working together, because teamwork and collegiality are among the main strengths of the organisation.

To sum up, the value of the ECA is mainly determined by its intangible assets: reputation, ethical behavior, professionalism, knowledge, know-how, methodologies and management processes. The value of these assets is highly dependent on the quality of its STAFF and on their capacity to work together and generate relevant audit products.

In these 40 years, the Court has gained value by increasing the quality, size and diversity of its STAFF. This greater value has been translated into concrete benefits for the European Union.

From Annual Report to multiple products

In 1978, the Court published its first Annual Report and its first Special Report (at that time known as 'observations') on the functioning of the European Association for Cooperation (E.A.C.), a pioneer body for managing external policy which disappeared years ago. For 20 years, the number of products remained stable and the Court issued fewer than ten Special Reports per year. In 1998, its production went up to 25 Special Reports. Since then the number of products has continued to

grow, not only because of the number of Special Reports produced, but also because of the greater number of Specific Annual Reports related to the European Agencies and Bodies. In recent years, the Court's output has become more diversified, and new types of product have emerged, like the landscape reviews, the Annual Activity Report and 'Audit in Brief'. In 2016, the Court produced 95 different products: two Annual Reports, 52 Specific Annual Reports, 36 Special Reports and five opinions and others. The most recent Special Report published referred to an assessment of the arrangements for the closure of the 2007-2013 cohesion and rural development programmes.

None of these products, not a single observation or recommendation, would have been possible without the individual members of our staff. Everything is the result of cooperation among auditors, translators, assistants, administrators, managers and staff in logistics, human resources, finance, protocol, communication and security, as well as the Members and the staff in their Private Offices.

Preserving and increasing value of STAFF

Yes, 'our STAFF are our main asset' (again in capital letters). Good and professional STAFF are our most important asset; they are the *master ingredient* which contributes towards improving EU financial management, promoting accountability and transparency, and enabling the Court to act as the independent guardian of the financial interests of the citizens of the Union.

In order to continue being a relevant institution and add more value for EU citizens, the ECA must preserve and increase the value of its STAFF. It must grow in diversity and gender balance; it must further develop its current skills and recruit new ones; it needs to manage and enhance its knowledge and open it up to the outside world. The ECA must preserve the professional and ethical behaviour of its STAFF and secure a management culture and working environment that facilitates working together and focusing on results. This is both a realistic and ambitious programme for the next 40 years.

Professional work as leading thread

Interview with
Ildikó Gáll-Pelcz,
ECA Member since
1 September 2017



Last month Ildikó Gáll-Pelcz succeeded Szabolcs Fazakas as the new Hungarian ECA Member. Time for an interview which turned out to be a relaxed and enjoyable conversation about what drives her in her work, her ambitions for Europe, her first experiences in Luxembourg, a city totally new to her, and her first days at the ECA.

Very diverse working experience

The newly appointed Hungarian Member of the ECA, Ildikó Gáll-Pelcz, has an impressive and diverse CV, with an educational background in mechanical engineering, economics, and also audit, while having worked both in the private sector, in the academic world and in public life. Since 2006 she has been a Member of Parliament, first in Hungary, also as chair of the parliament's Committee on Budgetary Control and as Deputy Speaker, and from 2010 onwards as Member for the People's Party Group in the European Parliament (EP), where she was Vice-President from 2014 till recently. While doing all this she also obtained more than one PhD and is a mother at the same time. When asked how she was able to combine all this she smiles and explains: 'It may look very diverse but I have a common route, a red thread in my career. In all my functions I go back to a common basis, which is my professional work. My academic life gave me a strong basis which I used also throughout my political life, both in Hungary and in the EP and serves as the core point for my thoughts and actions.'

From EU's political center to Luxembourg

Ms Gáll-Pelcz is clearly happy with her move to Luxembourg: 'I was told that Luxembourg is boring and why would I like to go to a country with weather similar to Brussels? The latter might often be true, however with a three hour delay. But the first is not: I really like that Luxembourg is very green. I really like that from my apartment nearby the ECA I can walk directly into the forest. And I like smaller cities, with their traditions and history and I feel it is the right decision to have come here in a city with a very international atmosphere.' When speaking about her new working environment Ms Gáll-Pelcz is eager to share her positive first impressions: 'I had a warm welcome by my colleagues in the College and ECA staff. It appears to me that the ECA has strict rules and approaches but this fits well for an audit institution.' She is happy to be a member of Chamber IV, the one she preferred in view of topics like competitiveness and growth. Exactly the topics she has been working on in the past, both academically and while being a politician and she looks forward working as Member Rapporteur on topics like Joint Undertakings and the audit on the Single Resolution Mechanism.

In view of the interesting functions Ms Gáll-Pelcz has had, like most recently as EP Vice-President, what is for her the main driver to come to the ECA? Her response comes quickly: 'The issue of audit is not new for me, on the contrary: I have both been trained and worked in the field of audit. As Member of the Hungarian National Assembly I was far away from the ECA as institution but pursuing the same objectives, with similar approaches like in audit.' About her political career she continues: As MEP I got to know the ECA through the interinstitutional mechanisms and dialogues. When I was invited to apply for the vacant ECA Membership I did not have to think long, the more since the ECA work stands so close to my professional basis. Having been

appointed to the ECA, I am keen to apply audit approaches once again as an auditor. 20 years ago I was director of the Business Management Institute at the University of Miskolc founding a new faculty. I was really far from the ECA but also far from my political life as well. However, there is a saying in Hungary: we cross the bridge when we get to it. I have taken the bridges that I needed to take, not knowing that one day I would take the bridge leading me to the ECA.'

An ECA offering frontline solutions

When discussing some of the issues Ms Gáll-Pelcz has worked on in the EP she highlights: 'We are living in a fast changing world, which changes much faster than 40 years ago. Back then the ECA could audit the EU budget from a rather static position. Today this is not enough. The ECA approaches should be frontline in order to give pertinent answers to pressing issues. A very good basis to do so is the ECA's diversity, with different nationalities and backgrounds. This will enable us to come up with thorough analysis based on a common audit approach to add value in finding solutions for society's challenges and concerns. The ECA does not need further changes in its mandate but needs to be inventive and adaptive, with frontline solutions to be relevant for policy decision-making. In doing so we should try to serve as a benchmark for others, including national audit authorities.' Ms Gáll-Pelcz underlines that communicating clear messages to others will be essential and welcomes the ongoing evolution of the audit approach for the ECA's Statement of Assurance and will follow the discussions intensively. She also underlines that the ECA has to make optimal use of research already available before starting an audit in order to make maximum use of the limited resources the ECA has. She shares her own experiences here: 'The EP Research Service can be an important source of research done and I used their work a lot as MEP, but also for my own research for my recent Doctor degree when writing about the potential of the single market.'

Ms Gáll-Pelcz mentions fiscal issues as one of the topics she dealt with in the EP and she believes that there is a role to play for the ECA since there is an important role to play for the EU. The topic is huge and potential damages, both financially but also reputation-wise, can be big. She thinks such damages can be decreased through more regulation, in combination with more transparency. As to the ECA role in this field she says: 'When looking into this the ECA as auditor will have to study many dimensions of the area because it is very complex. For example, in e-commerce, a solid approach on fiscal issues is essential. Looking at fiscal dimensions is probably useful for many audit topics, simply because taxation often is an important component in the area of competitiveness. If tax collection is not properly done in a Member State it can also pose a barrier to the internal market. And the internal market is the main possibility to realise the EU's economic potential for its citizens.'

Regaining citizen's trust in the EU, utmost important

Ms Gáll-Pelcz welcomes the ECA landscape reviews, and certainly the one recently published on Climate Change. When asked about her opinion about another landscape review which is in the pipeline called 'Putting EU law into 'practice, covering the Commission's oversight of the application of EU law by Member States,' she reacts very spontaneously: 'This is very important, if not the most important. EU law is fixed and Member States have to follow this. For example, what are the underlying reasons for tax fraud and tax evasion to happen, despite the rules in this area. It will be very good to find out and analyse this. Important will be the quality and usefulness of the rules and regulations established, and at which level.' When asked whether she finds this perhaps a political topic she continues: 'The ECA will need to find the right way to ensure a professional approach. As such the topic is not political when focusing on the basis of our work: the rule and how it is applied.'

When thinking about topics the ECA might touch upon in the future Ms Gáll-Pelcz is clear: 'Barriers for the internal market and consumer protection issues will be important topics for citizens. Improvements there will bring the EU closer to its citizens. Most of them think that EU institutions are too expensive and citizens do not see how EU institutions can be useful for them.' She underlines that 'the basis for regaining citizens' trust in the EU offering valuable solutions lies also in what we chose to audit and the quality of our work. With audit coverage of topics close to the heart of the EU citizen, changes in these areas can directly be felt by citizens, be it financially, getting a job or easier access to facilities. Then citizens' trust will return, step by step.'

Eager to meet the ECA family

With almost a 1000 staff members the ECA is a lot smaller than the EP. It will nevertheless be a challenge to meet most of them. Ms Gáll-Pelcz is optimistic about this: 'There are many ways to meet each other, ranging from meetings in the hallways, during official meetings, but also during a coffee or a lunch. We are all in the same boat and my door was open in the European Parliament and also here in the ECA. I am eager to meet people and discuss many different topics. To me it appears that the ECA is a family, at least an organisation where people like to be familiar with each other. I intend to use the many occasions there will be to meet and discuss.'

Some topics to consider for the ECA to remain relevant in the future

By Ned Fennessy



Ned Fennessy

Joining the ECA in 1980 and retiring as director in 2016 Ned Fennessy has experienced most of the forty years of ECA activities and developments. In this article he probes into issues related to audit topic selection, the balance between the different types of audit and recruiting and retaining qualified staff. Topics he thinks will be important for the ECA to address if it wants to continue remaining relevant in the years to come.

Taking stock

The fortieth anniversary of the establishment of the ECA is an appropriate moment to take stock of what has been achieved relative to the aspirations of the founding fathers. In that regard, it is worth noting that the European Court of Auditors was set up to conduct an effective scrutiny of the operations of the European institutions, something that its Audit Board predecessor failed to achieve.

More specifically the Treaty creating the ECA and the consequent provisions of the financial regulation set out its role as follows:

- The ECA examines the accounts of all revenue and expenditure of the Union and also examines the accounts of all revenue and expenditure of all bodies, offices or agencies set up by the Union, in so far as the relevant constituent instrument does not preclude such examination.
- The ECA provides the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions which is published in the Official Journal of the European Union. This statement may be supplemented by specific assessments for each major area of Union activity.
- The ECA examines whether all revenue has been received and all expenditure incurred in a lawful and regular manner and whether the financial management has been sound. In doing so, the Court has to report in particular on any cases of irregularity.
- After the close of each financial year the ECA draws up an annual report that is forwarded to the other institutions of the Union and published, together with the replies of these institutions to the observations of the Court, in the Official Journal of the European Union.
- The ECA may also, at any time, submit observations, particularly in the form of special reports, on specific questions and deliver opinions at the request of one of the other institutions of the Union.
- The ECA also assists the European Parliament and the Council in exercising their powers of control over the implementation of the budget.
- In respect of the European Central Bank, the ECA's audit powers are limited to the examination of the operational efficiency of the management of the ECB.

Of course, we should not lose sight of the fact that the unique circumstances governing the creation of the ECA posed specific challenges insofar as the role assigned to it as a transnational body were novel. Nor should we forget that even in its fortieth year, the institution is still a mere infant relative to the long-established national audit bodies.

Some topics to consider for the ECA to remain relevant in the future *continued*

I believe that it is fair to say that, after a somewhat hesitant start, the ECA has found its feet and for the most part, has reached a cruising speed allowing it to achieve its mission of contributing to public scrutiny and accountability insofar as the uses made of the EU budgetary resources are concerned. In effect, the annual and special reports of the ECA play a central role in the process of granting discharge to the Commission for its execution of the EU budget.

Challenges facing the ECA going forward

However, this article focusses not on the past but on the challenges facing the ECA going forward. It is fair to say that the pace of change is now significantly faster than at any time during the last forty years. This is likely to accelerate and, if the ECA is to remain relevant, it will have to adapt its *modus operandi* to keep abreast of those changes.

Among the most important challenges I see facing the ECA in this respect are the following:

- preserving the independence of the ECA;
- getting the balance right between legality and regularity audits and value for money audits;
- the challenges of recruiting, training and retaining highly qualified staff;

I shall address each of these issues in turn.

Preserving the independence of the ECA

To be effective, the ECA has to be independent and be seen to be so. This can best be achieved by issuing balanced and authoritative reports on subjects of its own choosing. Where criticism is warranted, it should be constructive and fair but avoid sensationalism. It is fair to say that the ECA has always strongly defended its independence. However, interested external parties have, on occasion, attempted to unduly influence the ECA's message. Such pressures may well increase in future with political pressure being applied to soften its message. This must be strenuously avoided and where it occurs, robustly resisted.

Legality versus value for money audits

The ECA's principal output regarding legality and regularity audits is its annual Statement of Assurance (SoA) whereby, for each principal policy area and for the budget as a whole, it concludes on the legality and regularity of expenditure based on an examination of a randomly drawn representative sample of transactions. Going forward, the statement of assurance as required by the treaties should remain the principal element of the ECA's assessment of compliance aspects.

While I am aware that there are ongoing internal discussions as to how the SoA methodology might be changed, I would suggest that in recent years it has been excessively based on an unduly rigid arithmetic formula. Greater use should be made of the auditors' overriding mantra, namely 'professional judgement'. In my view this could be achieved by extending the evaluation of the administrative and control systems. I recognise that this approach has been evolving in recent years and I would suggest that this development be continued.

As regards the ECA's examination of sound financial management or 'value for money' issues, it is important that it protects its independence by choosing topics autonomously. An area where the ECA could usefully extend its activities is in policy areas where budgetary expenditure is low but which have a considerable influence, for example, competition policy. It should be recognised that new or enhanced skillsets may be required of auditors to tackle such complex areas, although the ECA could draw on external experts to complement its

Some topics to consider for the ECA to remain relevant in the future *continued*

internal competencies. To date the ECA has concentrated its value for money audits to high spend policy areas such as agriculture, regional development, environment etc. While it is important not to neglect these areas some such areas risk being over audited to the detriment of far more influential low spend areas

Finally, in this regard, the Court has in recent years set ambitious targets for the timeframe of special reports to be published annually. While both of these targets are laudable, they should not be allowed to impinge negatively on the quality of such reports.

The challenges of recruiting, training and retaining highly qualified staff

The quality of the ECA's output is critically dependent on the quality and motivation of its staff. To date, the ECA has been successful in being able to attract qualified staff but the situation is changing. Firstly, the number of applicants from many of the original Member States is in constant decline, indicating that career prospects offered by the ECA are not sufficiently attractive for potential candidates or that the recruitment methods used are no longer appropriate. Secondly, staff often tend to stay at the ECA throughout their careers which may indicate a lack of career mobility for staff and, for the organisation, a lack of exposure to new ideas from outside. Thirdly, while the ECA invests heavily in in-house training programmes, as of now there is no possibility to acquire a universally recognised professional qualification at the ECA, thereby possibly restricting outward career mobility for staff.

All of these issues matter greatly in an ever changing world. Even in the relatively sheltered universe of the public service it is questionable if the 'job for life' concept will survive for ever. Already in many public administrations time limits are imposed on middle/senior manager positions in order, among other things, to stimulate new ideas and thinking. Before such a development could occur on a wider scale, however, it would be essential to open up alternative opportunities for those wishing to depart by providing the chance to join other EU or national institutions or through exchange programmes with organisations in public and private enterprises. I acknowledge that the ECA has already taken some measures in this direction but more extensive programmes may be necessary. Offering staff the possibility to acquire universally recognised professional qualifications in selected fields would further enhance staff mobility and renewal.

It is also very likely that new skillsets will be required of ECA staff in the future. This could come about because of fundamental change in EU budgetary expenditure insofar as greater emphasis may be placed on supporting intangible elements, such as research & development and training programmes. The impact of these measures is difficult to measure using traditional methodologies. Likewise, the ECA will need to have greater recourse to new data mining tools such as those used extensively by today's most successful technology companies. This will also require extensive training of staff.

All of the foregoing indicates that the recruitment process through general open competitions may no longer be optimal. A more effective solution in some circumstances could be to target certain skill sets required for specific functions. Likewise, consideration should be given to recruiting staff at different hierarchical levels, where appropriate, rather than predominantly at the entry level as at present.

Concluding remarks

The foregoing observations by no means present neither an exhaustive list nor analysis of the challenges facing the ECA. No doubt new and hitherto unforeseen challenges will arise over future years. The ECA's ability to remain relevant into the future will largely depend on whether it can successfully meet such challenges. Roll on the next forty years!

ASPIRE to make a difference!

Interview with Maria Sundqvist



Maria Sundqvist is one of the two ASPIRE colleagues I interviewed. Being new to the ECA she is not new to Luxembourg and choosing the ECA clearly is a considerate choice for a different career, for learning, through ASPIRE and from many colleagues, and to make a contribution for the public good.

Drive for the public sector

Maria started her work at the ECA on 1 April 2017 and started working in Chamber IV, doing compliance audits on research and internal policies projects. Before that she was the finance and budget officer for seven years at the Translation Centre for the Bodies of the EU, after having passed a competition. In the Translation Centre she dealt with budget preparation and monitoring and financial verification. Before that Maria worked in Sweden in three government agencies, also in finance and budget matters, as last one with the Swedish Public Employment Agency, one of the largest agencies in Sweden with around 11.000 people employed. She studied business and economics in Stockholm.

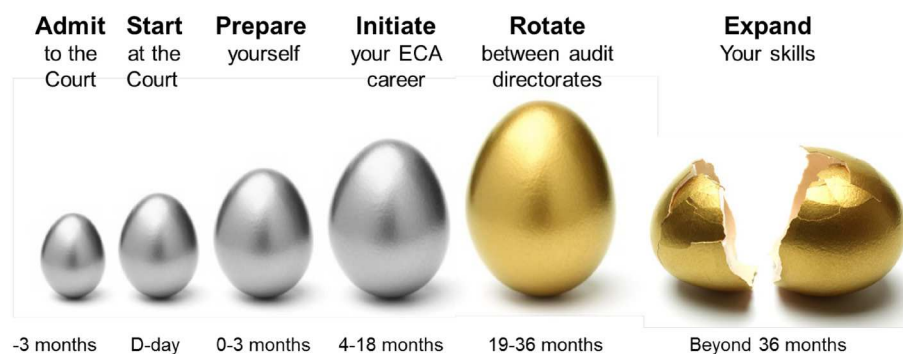
Being in Luxembourg, with her family, she wanted to stay in Luxembourg and in her view, for a finance person, the ECA is THE place to be. For Maria there is a big difference in her new job: 'Instead of working in support services, as for my earlier employers, I now work in 'production', doing the core business of the ECA.' For Maria audit means also a change in outlook of her work: 'One of the goals in my life is was to make a change, having an impact. She elaborates further: 'I see how the EU money is used and if I detect weaknesses I can actually improve the use of it, which is quite fundamental for me. I always wanted to work abroad, preferably with the EU, the UN or the Swedish Foreign Ministry. I tasted this working as an intern for the Swedish mission to the UN in New York and I always kept this desire.'

Maria finds Luxembourg very much to her liking, although she misses Sweden now and then, particularly the water and the snow. However, she feels well integrated in her neighborhood, which has a very international character and likes cycling to work.

ASPIRE for integration and skills enhancement

Maria's experience so far about working at the ECA concurs with the positive stories she heard beforehand: 'I believe the three year ASPIRE programme helps me to do so, not only through training but also through my placement in different chambers and with different audit responsibilities. First by doing compliance audit work in Chamber IV for 18 months, then moving to another audit area for 18 months, learning more about performance audit.' With her financial knowledge Maria is keen to find out more about that aspect.

The ASPIRE programme for auditors has been designed to enable recruitment at the ECA, welcome newcomers appropriately, and allow them to acquire both compliance and financial audit and performance audit experiences in their first three years at the Court. The ASPIRE programme is set up for the integration of auditors. The selected candidates are assigned to a directorate for 18 months, including an intensive training programme, and subsequently move to another directorate for another 18 months. Aim is to provide to new recruits a more efficient way to develop job-specific knowledge and skills, and gain insight into the whole organisation. The programme is offered in a block, to minimize disruption. The programme also encourages frequent exchanges and networking for the participants. Participants are also encouraged to get postgraduate training and/or obtain an audit certification.



Maria says: 'We started with in total 5 people: 2 transfers, me being one of them, one new comer and two who had worked at the Commission in various positions there. The profiles are quite different and I believe this was certainly taken into account when deciding where to place the people for their first 18 months period.' From October onwards both the first and the second ASPIRE groups will receive several training courses together. 'Till now it looks like a good mix between working and learning.' Maria further adds that all ASPIRE colleagues have mentors and they transfer a lot of knowledge on the ECA and audit processes, providing an individual approach.

Maria feels that there is a nice relationship between the first ASPIRE participants: 'The reception we received from the HR staff was very pleasant and welcome. As ASPIRE group we try to have lunch together at least once a week, which is a very good way to share experiences and get to know people in different chambers. So despite having had only a few training days together the network aspect has worked well.' Maria is looking forward to the upcoming courses on audit methodology, Financial Regulation and the EU budget, audit approach, the audit management systems, etc., presenting in her view a good coverage between technical and non-technical aspect. She is very positive about all the training possibilities offered at the ECA: 'Exposure to knowledge is only a doorstep away, with courses offered but also several seminars, practice sharing sessions, etc. And people are encouraged to attend these activities and learn new things!' As example Maria gives a seminar on spending one euro out of five from the EU budget on climate change. She also coordinates with her mentor to find a good balance in what to attend and what not.

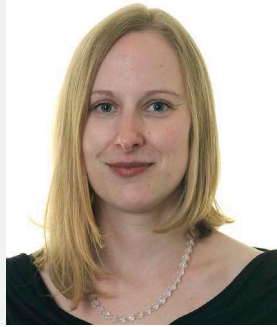
What I like about the ECA?

Besides the possibility to make a difference for society Maria highlights another aspect when confronted with this question: 'In the Translation Centre I was the only finance officer. Being an auditor at the ECA I have hundreds of colleagues with whom I can discuss audit issues, which can be very enriching professionally speaking.' About her timing of applying for the ECA she adds: 'I considered applying earlier for the ECA but decided not in view of the travelling I would do as auditor. However, with my children being slightly older now, I can balance the travelling for work better with my family life.'

Maria feels that the external component of the ECA work gives the auditors also a higher external profile and a corporate identity: 'Many people know about the ECA and what external auditors do. ECA products get a lot of media coverage and I believe overall the ECA has a good identity, with which I gladly want to be affiliated with,' she concludes with a smile.

One happy ECA auditor

Interview with
Jitka Benesova



Speaking with Jitka Benesova, participant in the ECA's first ASPIRE programme, it is clear how happy she is with her decision to join the ECA: the colleagues, the audit topics she is working on, her working environment and Luxembourg itself. It all fall into place for Jitka.

A considerate choice to change to audit

Originating from the Czech Republic, Jitka worked in the European Commission in Brussels before coming to the ECA. In Brussels, she worked as an investigator in the field of security responsible for administrative investigations of various incidents that happened in the Commission, ranging from small thefts to leaks of information. For her it was quite a big step to come to the ECA, changing both the field of work and also the city. But according to Jitka: 'In both aspects, a change for the better. Luxembourg is a beautiful historical city and I personally feel a lot better here than in Brussels. It is green and clean, very well organised, and everything works properly. And people also seem to be more relaxed, less hectic than in Brussels. Really love at the first sight!' A key decision for her was to change work fields, away from the security field to auditing. As Jitka puts it: 'I was sure that I wanted an analytical job and I had also a strong preference to work in an EU institution, perhaps a naïve children's dream but still! In view of her background in both social sciences and economics, auditing profession seemed to make sense. Jitka: 'To make a long story short, the audit competition came at the right moment and I was pleasantly surprised that I passed the numerous selection phases, including the last interview at the ECA.'

The choice for audit was certainly a considerate one for Jitka: 'What I particularly like about the work in the ECA is the variability of work. We look into a wide range of policy fields or topics and each audit that we do is more or less unique. In my previous job I was more a service provider at an operational level, solving instantaneous problems, whereas here we often have the opportunity to look really into depth of one single issue.' Jitka is in Chamber V, working on the Landscape Review on the Commission's oversight of the application of EU Law by Member States, exploring issues such as the transposition of directives, infringements of EU law or Commission's activities to promote the compliance of Member States with the EU law. Jitka further specifies: 'In this task we look at how the Commission fulfils its role as the 'watchdog' of EU law and I am very happy to contribute to it as the task is rather unusual both in its form and substance. I came when the Task plan was being finalized, so it was relatively convenient to quickly catch up with the rest of the team.' Jitka is now also getting involved in another audit task in Chamber V, which is the financial and compliance audit of revenue of the EU budget. She smiles: 'I get the diversity I was hoping for.'

ASPIRE to learn and integrate

Diversity is also what she likes in the ECA ASPIRE programme for newcomers: 'The programme was a positive point while coming to the ECA, giving a newcomer in audit the opportunity to learn about different aspects of audit in different policy areas. I also see ASPIRE as an important integration programme since it stimulates you to meet many

colleagues and to experience work in various teams in a relatively short time. Each auditor has different experiences and approaches and I am really grateful to have the opportunity to profit from that. My experience till now is that colleagues are extremely helpful and open to answer questions and to share their experience, which I would sincerely like to thank them for.' She adds: 'I can see from my experience that we can fully rely on the support of our colleagues and our direct management, which makes the beginning in a new job much easier.'

Jitka believes that the current training set-up of the ASPIRE programme covers a wide enough variety: 'The general part contains issues like the EU budget and financial regulations or public ethics. The specific audit part goes into issues like the ECA's audit approach, audit communication, specific audit IT systems, report writing, etc. And we are free to take other training offered by the ECA or other institutions based on our future specialisation.' Jitka has one element that makes her feel slightly uncomfortable: 'ASPIRE candidates are allowed to migrate between Chambers means that the time and efforts invested in me may not come to the benefit of my current Chamber in the future when I move further after 18 months. This makes me feel quite guilty, since for Chamber V it would have been perhaps more efficient if I stayed, saving the time to teach another ASPIRE candidate what I have just learned.'

Attention point for the next 40 years?

As to the ECA's 40 year anniversary Jitka noticed that some activities have been organised to look back and forward: 'I noticed the references to the anniversary at the summer party, there will be the ceremony in mid-October, and I myself ordered the commemorative coin issued for 40 years ECA.' Speaking about whether she thinks that there is a corporate identity within the ECA Jitka is clear: 'I believe there is a shared feeling that we are all in the same boat. Perhaps also because of its smaller size the ECA sometimes has to fight for its rightful place among other institutions which I believe helps us in a way to stick better together. It also seems to me that people here want to make a difference, want to have a meaningful impact on EU affairs. Size also enables us to know each other better. For example in the Commission there is a huge distance between Commissioners and staff while in the ECA the normal employee does get to see and speak to ECA Members pretty often when cooperating in the execution of a task. For me this gives the impression that the Members are closer and one feels less detached from the top management layer.'

As a newcomer Jitka is willing to share some first impressions on where the ECA can further excel. She believes that the ECA produces very good reports but they are not always that visible for the ECA stakeholders and interested EU citizens. As an example Jitka refers to universities that can make good use of the ECA reports. She adds: 'I have the impression that the ECA products are still used only by a rather limited number of potential addressees. It is a pity and it might be a potential point for our future action. But I am well aware that it is not always easy.' Another issue for her is the level of simplification of reports: Readability of reports is essential but to be attractive for academia or other stakeholders, ECA reports still need to have enough details and be specific enough. The challenge obviously is to find the right balance.'

Happiness in small things

Jitka is clearly grateful to have become an ECA official and is very positive about the working conditions at the ECA 'I have the impression that the ECA as an employer actually cares about the well-being of staff.' In this respect she thinks about flexitime, facilities in the buildings like the gym, the canteen, a nice Court yard or a number of training or knowledge sharing events. This makes a big change for Jitka, because, as she puts it: 'These small things make a difference in the happiness of the staff. I feel that the institution actually cares about that.'

Our ambition: making sure the ECA is an attractive workplace

By Jose Carrascosa, Directorate for Information, Workplace and Innovation

For most part of its 40 years of activities the ECA was located in different premises in Luxembourg, enhancing the aspect of 'travelling auditors.' For about five years now all ECA staff have a common home base in three buildings in the Kirchberg area, next and connected to each other. Jose Carrascosa updates us on the buildings details and how he and his team members try to make the ECA an enjoyable workplace.



From left to right:
K2, K3, K1 ECA buildings

Enabling a happy experience

Our workplace is fundamental for making our daily life a happy experience at the ECA. At the Directorate for Information, Workplace and Innovation we work hard to make that happen. The three words of our name resume our priorities: go digital, provide a pleasant working space and propose new solutions and experiences.

At this 'village' of around one thousand people that the ECA is, there is a diversity of spaces that facilitate our life. We have excellent spaces for collaborative work, like multiple team zones and meeting rooms or videoconference facilities. We do even have an innovation room at K3+2, recently refurbished, and when the weather is fine we can go outside to the K40 'gloriette'. We count with excellent facilities for keeping us healthy like the fitness room, the gym or the Makarena outdoor court for playing football or volleyball. Our cafeterias and our canteen and restauration services are much appreciated; we can all notice how the canteen gets packed at lunchtime with many colleagues from other institutions! Many other services and facilities are available in our campus like the medical service, the travel agency, the dry cleaning counter, the room for parents taking care of children, etc.

How all this is managed?

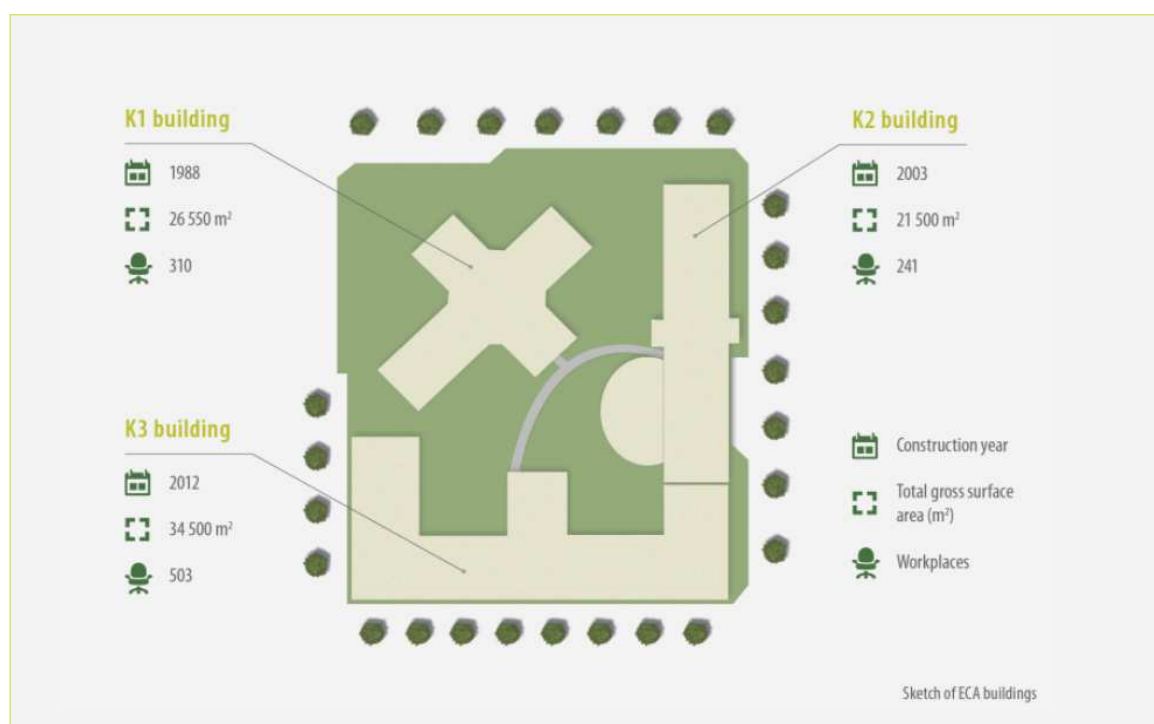
Compared to other EU Institutions, the ECA has a rather small internal team devoted to buildings. Facilities management is in fact a highly outsourced task at the ECA. External companies, managed by our internal technical and administrative staff, help us in operating our electrical installation, the heating and ventilation of our buildings, the daily and weekly cleaning, the operation of our lifts or the maintenance of our gardens. They regularly refresh the painting of our walls, they segregate and dispose our waste (with your help!), they take care of the correct functioning and cleanliness of our toilets, they handle our insurance policies and they provide us with many security systems like the network of fire detectors, the sprinklers in the parkings, the widely available fire extinguishers, etc.

The involvement of different teams of our organisation is fundamental for operating the ECA facilities in a smooth way. Our work has its foundations in the excellent work of our procurement and finance teams. In the same way, there are several teams operating many of these infrastructures. The catering team is in charge of the restoration service that uses our kitchens to prepare and serve our meals, our colleagues in the logistics team take care that we all have our office ready when we arrive at the Court and when office moves are needed and the security team does its best for our safety and our security.

ECA underworld

Modern office buildings have many hidden places that host technical installations that are not visible to the public but are essential for the correct functioning and comfort of their occupants. This is the case for the Court too: in the three buildings of our campus we find top-level kitchens, many technical facilities for heating and ventilation in the basements and on our rooftops, electricity transformers and electrogen groups and an amazing delivery and waste management area in K3. In fact our buildings are like a small factory.

You will notice that in your floor there are 'mysterious' doors leading to IT and electricity technical rooms or to the small rooms used by cleaning personnel. Coming from the IT world, I would like to underline the impact of IT installations like the extensive WIFI network or the videoconference rooms. These facilities help us to collaborate better and be more efficient. And this is the visible part, the non visible side are the Datacenters, the IT network that runs along the electricity network that power all our offices and building facilities. For staff interested a guided-tour through our facilities could be amazing!



Improving the service

We try to do our best, but ... bulbs, stores or electricity can fail. Comfort might not always be perfect either, sometimes it feels too cold, sometimes too hot or too noisy, or our workspace is not as clean as we would like it to be or we requested furniture but we do not know when it will be delivered. In our directorate we are committed to improving our services and to do so we are currently working on setting up a catalogue of services common to facilities management, logistics and HR. The idea is in fact to follow the same scheme of the IT service desk and enlarge that to an ECA Service Desk, a 'one stop shop' for all areas that work under the same principles of dealing with requests and fixing incidents.

Life at the ECA is quiet but not that much! The number of events on our weekly agenda is amazing: a conference, a high-level visit or reception. We do not have (yet!) an event management team but we do have a virtual one. By magic, different services work together in order to cope with the increasing number of events that take place at ECA.

The future

The intensification in the terrorist threats in Europe in the last years has led the EU Institutions to reinforce their physical security. The works currently going on involve the construction of a fence around K1, an external accreditation center and a security dispatching in the K1 ground floor.

After the 'mise en conformité', i.e. the upgrades in order to adhere to more recent Luxembourgish legislation on buildings performed in K1 in 2008, it is now the turn of renewing the technical installations of the K2 building. The works are accompanied by a study on the modernisation of its working spaces. But no, it is not about open plan offices...! We are currently working with professional office designers that are meeting staff from different occupations (auditors, translators, HR, IT...) in order to design efficient and comfortable working spaces that are appropriate for each type of activity. We are hopeful about the outcome!

Finally, it is our concern to provide a sound long term solution for the future of our oldest building, the K1. Plans are very preliminary and different possibilities are being explored: demolition and rebuilding, refurbishment.... Indeed there is no easy solution in terms of costs and disturbance for staff during the duration of the works. We will keep the ECA staff posted about this major project!

The ECA buildings – some facts

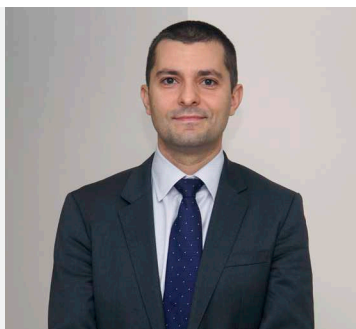
The ECA presently owns three buildings – K1, K2 and K3 - and rents surfaces for its IT disaster recovery centre and for three offices in Brussels and one office in Strasbourg.

K1 was modernised in 2008 to bring it into conformity with national health, safety and environmental requirements. Wherever possible, the technical installations K1 were upgraded in order to align them with those in K2 and K3. As a result, the three buildings, to the maximum degree possible, operate as a single, integrated technical entity.

K3 has been designed to facilitate the work of the ECA auditors. As well as providing individual offices, zones are available for small teams to work together. The building includes the specialised training centre that the ECA needs to attain high professional standards. Whilst remaining modest in outlook, the building provides an inviting and technically appropriate working environment. Design features have also been adapted so that it has received the BREEAM - 'very good' environmental certification (<https://en.wikipedia.org/wiki/BREEAM>). Protection of the environment is a top priority for the Court and as result the Court obtained the ISO14001 and the EMAS certifications at the beginning of 2017.

Working for the ECA entails a huge responsibility

Interview with
Rares Rusanescu



Being the coordinator for the compliance audit team in cohesion Rares Rusanescu is a busy man. But this did not affect his relaxed mood or attention for the 'higher' goals the ECA is working for.

From private to public auditing

Rares started working for the ECA in 2010. Before that he worked for KPMG in Luxembourg and prior to that for PwC in Romania. Rares laughs: 'Till now I have spent my entire professional life in audit, mainly checking what others have been doing!' His educational background did not immediately point into that direction: 'I have a university degree in economics with a specialisation in marketing. But I never worked in it.' When finishing his studies audit seemed like a good place to start and PwC was recruiting and providing training in audit. Rares is also a fellow of the Association of Chartered and Certified Accountants (ACCA).

Initially Rares had not considered working in the public sector. But he explains: 'After over 7 years of auditing in the private sector I needed a change. And since Romania had become a member and jobs became available at the ECA it was a natural step to try to work for the ECA, the more since I was in Luxembourg already. The main reason for making a change was to change the substance of my work. What also motivated me was the perspective to influence the functioning of EU institutions!'

Similarities with the private audit sector... until a certain level

Rares observes that the ECA is very much organised as a private sector firm: 'In the private sector you have partners, here you have Members. In the private sector you normally do not work for a long period in the same audit team, here it is the same, at least for compliance audit. Of course there are differences: in the private sector the focus on the financial statements while in the ECA the focus is very much on legality and regularity issues. We go out to the final beneficiary, although physical inspections can also occur in the private audit world.' Speaking about the work Rares is clear: 'An important difference is where professional judgement comes into play. In the compliance work of the ECA there is a legal basis and you have to take into account the judgements of the CJEU. But often there are grey areas in the regulation, with certain aspects not well defined. Particularly there you need to apply professional judgement!'

Increasing complexities for the guardian of EU finances

What Rares really appreciates is the ECA role as guardian of EU finances. 'I believe the ECA has a very important role. The ECA is an important factor in the balance of the system. We have to provide a realistic and critical view, even in tough times. This is not something you would easily find in the private sector. A private sector auditor has to abide by professional standards but they still have a business to run. There is potentially a conflict of interest: a very important client will easier get an attentive ear than a small one. The ECA does not have such sales targets!' Rares goes even further: 'As external auditor the ECA has an even more important duty than private sector auditors have. One element is the sheer size of the EU, another one is because of its work, looking at compliance and at

performance.' Rares underlines that the private sector can certainly look into such issues but believes there is another big difference: 'If there is a problem with private money the impact will be on the company owners. But if there is an overall problem with EU funds as a whole the impact will be different, in most cases born by the taxpayer, and repercussions can be rather significant. In the public sector the accountability factor is far more important!'

Looking back at forty years of ECA, Rares thinks the ECA has come a long way since its original configuration: 'The ECA is now significantly different, having followed also the general development of the EU. With a larger budget and many complexities the role of the ECA has only become more important.' There is one element which Rares finds amazing: 'The complexity of the instruments used to achieve some of EU objective has reached a level which I would never have considered possible for the public sector.' Rares gives the example of financial instruments: 'Sometimes they are more complex than what I saw in the private sector. Of course we get used to auditing these innovative instruments but they demand a different type of audit, also a different set of skills, sometimes also relying on experts in certain areas. I do believe that our audit work now is more difficult than in the beginning.'

Having brought up the issue about skills Rares gives an example of a soft skill he picked up in the ECA: 'I certainly improved my negotiation skills, which you need for example in an adversarial procedure. Such a procedure teaches you how to get your view across the other side, sometimes by presenting it in a different way, or learning how the other side thinks.' Now Rares also realises he significantly understated the importance of political decisions when working in the private sector: 'Working in an environment like the ECA you see how important politics can be. I imagine that for the EP or Council it becomes increasingly more difficult to decide to allocate even more money to a scheme the ECA has assessed not to perform well!'

Planning tool to better implement audit

When speaking about how the ECA can further excel Rares does not have to think long: 'I would love that the ECA would have a very transparent audit planning tool, which would make it visible, on a weekly basis, for each auditor what he or she is working on.' To Rares this is not a theoretical concept because he had it already for several years while working in the private sector. He continues: 'It would address the working balances and would avoid overload of some colleagues. And it would better allow managers to prevent conflicts in planning. It should be available to all auditors, the more since it only deals with work, so no personal data issues are involved. I think it would be very useful in the ECA.'

What motivates Rares a lot when working for the ECA is the overview he gets on the implementation of a very important budget area like the cohesion policy: 'It concerns a large envelop of funds and you can get a good overview of how the funded projects come to the benefit of EU citizens.' Rares has worked in Cohesion since he joined the ECA and as coordinator for the Statement of Assurance he is getting a good overview of the area. He thinks there are not many places, in either the private or public sector, where one can do the work as done in the ECA at the highest professional level. And with such a clear identity: 'We are really seen as the financial watchdog, the one body that is looked upon to assess funds are spent in line with rules. I believe my colleagues and I particularly feel this identity when visiting Member States and you feel almost your personal responsibility to ensure the quality of spending out of the EU budget. With the ECA having such importance for EU financial management our work entails a huge responsibility.'

Looking at EU financial flows with different hats

Interview with
Andreja Rován



Andreja Rován has been working for the Slovenian Representation to the EU in Brussels since January 2017, representing her country in the Council Budget Committee. From 2011 till 2016 she worked as the attaché in the private office of the former Slovenian ECA Member Milan Martin Cvikl.

Getting to work for the ECA

Before coming to the ECA Andreja was heading the unit for cooperation with EU budget at the Slovenian Ministry of Finance. She focused on the Slovenian contribution to the EU budget - the own resources area - and drafted the answers to the Commission's questions related to the ECA observations within the context of the ECA annual report work. Andreja smiles when pointing out that already in those days she worked on positions to be presented at the Budget Committee for the Council, now actually being the recipient of that work in Brussels. Being at the Slovenian Finance Ministry since 2001 and prior to that at the Institute of Macroeconomic Analysis and Development, she has also been involved in strategic issues on European integration and in the negotiations of accession chapters on economic and monetary policy, as well as financial and budgetary provisions. She started working in 1994, having studied economy and social sciences, holding a master's degree in economics.

Andreja was invited to come to the ECA by the Slovenian Member in 2011 because he had revenues in his portfolio of responsibilities and he was looking for an expert in that area. After the mandate of Mr Cvikl ended, Andreja was offered a new job in Brussels in an area well known to her, working now directly for the Slovenian Permanent Representation to the EU.

Living in Luxembourg

Andreja clearly has good memories of her stay in Luxembourg, both work-wise and privately. Her eyes light up when talking about Luxembourg: 'A small, yet well-organised and multicultural country that welcomes foreigners. It certainly made me feel welcome. Coming from a relatively small Member State myself Luxembourg did not appear that small to me and offered a clean and safe environment where silence is a lot easier to find than in Brussels. However, Brussels offers some typical big city advantages.' Andreja finds the ECA to offer a well-organised work environment, continuously looking to improve itself and providing good working conditions to its employees.

Benefiting from ECA working experience

Having been involved in EU issues in the Slovenian government, subsequently working as an EU civil servant at the ECA and now being posted at the Permanent Representation in Brussels, Andreja has looked at the EU financial flows from several perspectives. She

considers this to be 'an interesting mix that is very useful' for her current job. When she was in the ECA she focused on general improvements in the area of EU revenue, while currently at the Council she represents more the position of her own country. Comparing issues at EU level allows Member States to identify where they are and where there is room for improvement. She adds that it took her a few weeks to change the 'ECA' hat for the 'Slovenian' hat. When looking at specific skills learned at the ECA Andreja chuckles, saying that it was very practical to have learnt reading fast, which comes in handy when she has to go through the tons of documents she needs to read for a Council meeting, for example a dozen documents discussed during a morning session and 280 articles of the Financial Regulation for the afternoon.

When asked what she misses being away from the ECA Andreja smiles and says: 'I miss assistance we had in the private office. It was very useful in dealing with all the documents and organising business trips. I miss the great teamwork we had in the private office.' In her current job Andreja is more left to her own devices, while communicating a lot with her counterpart in the Slovenian capital. Andreja adds: 'At the ECA you are working in a team, in the Council you work with 27 other Member States, and we work together in like-minded groups to get certain views through. Council decisions have quite a direct impact on recipients of European funds, ranging from aid for earthquake disasters to cohesion.'

Reflections on the ECA's 40 year anniversary

Andreja believes that the ECA, like any organisation operating in the EU, will have to adapt quickly to new challenges in an ever changes environment. For the ECA she refers to the new Financial Regulation, applicable from 2018 onwards, which indicates that institutions should rely more on each other's work. This probably will have also an impact on the ECA work and approaches. Or at the financial level, where, as Andreja points out: '2018 will actually be the last budget year financed by the EU28. The 2019 budget will be financed by the EU27, meaning difficult negotiations for the 2019 budget and certainly budget decreases, also for EU institutions. There are also new instruments to be audited, and many more will come after 2021.'

For her own future Andreja expects to be in Brussels till 2020, which may change in view of the Slovenian Council presidency in 2021. She finds her current work not to be a walk in the park, with many things going on, making it sometimes physically exhausting. However, with her working experience at the national and European level Andreja is confident she can do a good job and enjoy it. She does not go often to Luxembourg but still has good contacts with former colleagues coming to Brussels, using the long lunch breaks Council people need to take - due to hour restrictions for interpreters - to catch up with them: 'I very much appreciate their expertise and will have an open ear and a frank eye for what happens in Luxembourg. I look forward meeting ECA colleagues in Brussels in the future!'

Problem or opportunity? ECA's ageing workforce

By Grainne Dempsey, ECA-COPEC vice-president

INTERCOPEC meeting 2017 – The challenges and opportunities of our Ageing Workforce

Each year the Joint Committees on Equal Opportunities (COPEC) meet to discuss challenges and opportunities to stimulate equal opportunities for the workforces of the different EU institutions and to exchange good practices. In June this annual meeting was hosted by the ECA and this article updates us on the current issues, good practices identified and recommendations adopted to optimize equal treatment and use of employees' potential.



INTERCOPEC meeting, 29 June 2017 at the ECA

Demographic forecasts requiring early anticipation

The human population is ageing at an unprecedented rate (UN, 2013). Ageing, defined as 'the process that results in rising proportions of older persons in the total population' (UN, 2013), is generally the result of the combined effect of falling fertility and mortality rates. At a global level, the percentage of people aged 65 years and older was 8.3 percent in 2015 and is predicted to reach 16.0 percent by 2050 (UN, 2015). This will result in a doubling of the world's aged population between 2000 and 2050 (Connell, Nankervis, & Burgess, 2015).

Alongside this, demographic forecasts within the European Union point to large gaps in employment because of the looming Baby Boomer retirements and a coming lack of younger employees to replace older ones (European Commission, 2011). Thus, changes in the demographic make-up have major consequences for society, organizations, and the individuals who work in them. At a societal level, governments are alarmed about financing a growing retired population, leading them to take measures aimed at raising the legal age of retirement. The consequence for the individual of an older retirement age is a longer working life. This in turn means that the average age of workers within organizations will most likely rise. Alongside this, because of fewer births, a lack of new workers will raise the demand for labour, forcing organizations to keep older workers longer in service or lose valuable human capital.

These developments combined are leading to a higher average age of employees. This is in itself not necessarily a problem, but it poses some major challenges for managers because as people remain longer at work, diversity on the work floor increases. In fact, for the first time ever, four different generations are in the workforce. Managing diversity of any type is important because on the one hand it may have added value, but on the other hand it can be problematic, having negative effects on social structures within the organization. Poor generational management, or a lack thereof, could adversely affect crucial organizational processes such as knowledge transfer, innovation and general communications, which in turn negatively affect organizational performance.

ECA's Social Balance Sheet

ECA's 2016 Social Balance Sheet confirms that, of the 917 staff in active service at the Court as at 31 December 2016, over 50% of staff members are aged 44 or less. 27 out of the 67 Directors and Principal Managers are over 55 years of age, with 10 being over 60. This will lead to a renewal of senior and middle management over the next 5 to 10 years. So, who is keeping an eye on this trend and how can we prepare for the future?

ECA's Joint Committee on Equal Opportunities (COPEC) is made up of ten members appointed by the AIPN and the Staff Committee from across ECA's services. Each EU institution and agency has a COPEC committee whose role is to oversee the implementation of equal opportunities policy at their institution. Once a year, all the COPECs gather together for an INTERCOPEC meeting to exchange, compare, gauge progress and agree preventive measures to ensure that the preparation of appropriate action programmes drawn up by the Administrations comply with the requirements of the Staff Regulations as regards equal opportunities within the institutions.

Hosting the 2017 INTERCOPEC meeting

On 29th June this year, ECA-COPEC hosted the 2017 INTERCOPEC meeting for the first time on our premises when thirty-five dedicated COPEC members and Equal Opportunities officers representing ten institutions and agencies joined together in our Salle Aigner to discuss 'the challenges and opportunities of our Ageing Workforce'.

INTERCOPEC mapped out the key focus areas. INTERCOPEC also determined potential issues and came up with solutions and recommendations in order to prepare our institutions for a future in which the equal treatment of all staff is ensured and all individuals are encouraged to realize their potential.

Identifying good practices and possible future actions

Together, and in separate working groups, we examined the fact that managers need to assure workplace environments that promote exchange of knowledge, learning, and innovation between different generations in order to assure positive organizational performance. Managing intergenerational relations is a type of diversity management, but the continuity of practices depends on the organizational context, suggesting that within a longer time frame these practices may need to be revised and/or changed. We identified good practices within the institutions and possible recommendations for future actions and policy in terms of:

- managing multigenerational teams;
- the need to adopt more flexible approaches to work procedures, task management & roles;
- lifelong learning;
- more age-awareness training for managers;
- how developing alternative work arrangements might help retain our valued staff longer;

- the importance of retaining the critical knowledge of our older workforce and ensuring optimal knowledge transfer to the advantage of the institutions;
- health and safety issues were also debated as important factors to ensure the highest level of performance for long-serving staff.

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On the basis of our findings, a set of conclusions were drawn up, approved by INTERCOPEC and distributed to the Heads of HR for future policy consideration, the main recommendations being:

- Develop a consolidated process for **talent management** to ensure that all staff members, without exception, benefit from mobility and career development;
- Recognition of individual skills and experience of all staff members is a fundamental basis of a well-managed team. Older staff should be able to offer their abilities and train, when possible, younger staff through **peer to peer** sessions;
- Optimize the use of talents and succession planning. Raise awareness of older staff about the need for and benefits of **lifelong learning** and experience-sharing;
- Consider **reverse mentoring** as a tool that helps create stronger team relations to improve communication;
- Develop **flexible working arrangements** (teleworking, part-time, job-sharing, etc.) for all staff and grades, regardless of age, focusing on results rather than on presence, trust rather than control, on collaboration and proactivity;
- Preserve critical knowledge with a **handing over period** by recruiting the replacement colleague before the retirement compeer leaves, enabling the coexistence of both at work;
- Actively work on well-being at work with preventive annual check-ups and additional examinations, **promotion of sports** to each person's physical condition and needs, psychosocial assistance.
- Create an **appropriate physical working environment** by setting up ergonomic working places and reducing open space offices.

Next year's INTERCOPEC meeting will again take place in Luxembourg when it will be hosted by the Court of Justice of the European Union. In the meantime, ECA-COPEC will continue in its role as overseeing the implementation of the equal opportunities policy, sharing information, raising awareness amongst staff and organizing training and conferences and can be reached at ECA-COPEC-SM@eca.europa.eu

ECA needs more institutional visibility

Interview with Jan Inghelram



From his office in the west tower of the Court of Justice of the European Union (CJEU) Jan Inghelram has an excellent view towards downtown Luxembourg and a wide perspective on the EU as such and the ECA in particular. In his current job of director of CJEU Legal Service, he continues to have a great interest in the institutional position of the ECA, with an enthusiasm that shows the ECA is still close at his heart.

Career path with coincidences

Jan's professional career breathes all legal, but from many perspectives: in the ECA Legal Service he started in 1992 and worked there till the end of 2000. Then he went on secondment, as ECA official, to the CJEU, until he got appointed to his current position in 2015. In the CJEU he worked as *referendaire*, first for Avocate General Mischo and then for two judges, Mr Timmermans and Ms Prechal. Jan has a law degree from the Catholic University of Leuven and an LLM from the University of Virginia, USA. In 2011, while working at the CJEU, he obtained a PhD at the University of Groningen, the Netherlands, with a PhD thesis on OLAF. Jan's interest in that topic started when OLAF was created and Jan was at the ECA Legal Service and closely following OLAF's set-up.

Jan's arrival at the ECA stems, as he calls it, 'more from coincidence than anything else!' He got on the competition list of the Commission for lawyers. 'A few months later I received the only telegram I received in my life, originating from the ECA- an EU institution of which existence I only heard when studying in the USA.' This telegram was an invitation for an interview to fill a post in the ECA's Legal Service. Exactly 25 years ago, on 1 October 1992, he started working at the ECA. 'Both my wife and I were working in Brussels and we decided to give it a try for three years. And we are still here,' he concludes with a smile. 'Going to the CJEU was another coincidence,' Jan adds: 'My career has proceeded with opportunities at a certain time. The Luxembourgish Advocate General needed somebody, my name was mentioned and not much later I started a new working life across the street. Also here I thought to do it for a few years, but it turned out differently, and with great satisfaction.' Getting the opportunity to work in the CJEU was like, as Jan put it, 'the cherry on the cake in EU law.'

Being legal in the ECA and in the CJEU

When asked about the differences of working with legal issues in the ECA or in the CJEU Jan is very clear: 'the perspective is completely different: in a legal service, both in the ECA and what I am doing now, you have more the attorney's perspective, dealing with questions and turning a problem into legal language, give advice or defend a position of my institution. As *referendaire* one is inside the legal system and you have to approach a legal matter like a judge would do, more balancing the arguments presented. My current work is quite similar to what I did in the ECA, including defending positions to the outside world.'

Changing venue from the ECA to the CJEU did not have a real impact on Jan's personal life and with his family he managed to preserve a good work/life balance. Jan adds: 'Of course the work in the CJEU can be rather intense but if you organise yourself well as *referendaire*

you have a lot of liberty because you do not have many external obligations that distract you from your work.' Moving from Brussels to Luxembourg was a different story. Jan explains: 'I had been a lawyer at the Brussels bar and when starting at the ECA, combining legal work while working in public service, I got the best of both worlds.'

Jan clearly has good memories about his time working at the ECA, listening to his enthusiasm when speaking about the ECA: 'When working in the ECA, a relatively small institution, I had contact with almost everybody and saw the functioning of the institution in many respects. I felt working close to the ticking heart of the institution. My work at the ECA contained three types of work: support of audits, as a lawyer; institutional legal questions; and personnel and contracts. I liked all three types but found the institutional aspects often most interesting and dealt with several cases relating to the ECA's mandate.'

Defending the CJEU...in court!

In his current work as director of the CJEU's Legal Service Jan is, with the support of five staff members, the institution's lawyer, providing opinions and defending the institution in cases in court. When invited to specify what he does now he continues: 'Our most important cases now are the 'undue delay' cases, being action for damages against the institution, brought by parties complaining that there was undue delay in rendering judgement and that those delays caused them damage. Thus far, the General Court has awarded a total of 1,5 million euro in damages in four of such cases. Now the cases are in appeal, actually both sides went into appeal.' Jan finds this from an institutional point of view an extremely interesting case, touching upon the independence of the judiciary.

ECA's evolution continued

Comparing the ECA of his early working days there with where it is now he believes the ECA went through an enormous evolution: 'In the early nineties there was a discussion whether the ECA should issue press releases or not. Compare this with the way the ECA communicates now about its reports, and how attractive these reports look like, with interesting graphs, photos, etc. Perhaps not unusual now, but nevertheless a very big change and the ECA makes a real effort to show what it does.' Being away now for 17 years Jan finds it difficult to indicate how the ECA can further evolve but he considers readability of reports and also reaching the younger generation using modern communication means important elements in that discussion. However, as Jan put it, 'that discussion goes beyond the ECA and is a challenge for all EU institutions. Many citizens are puzzled about what the EU is doing so many institutions are struggling with similar questions like the ECA does. And perhaps it is even more difficult for the ECA because its role is more technical.'

This brings Jan to another observation: in his view the ECA very often reflects upon its mission: what to do and how to do it. He presents two reasons for this: the ECA's mission in the Treaty is something unique, combining elements of different national systems. There is therefore no single source of inspiration to define its mission. Secondly the ECA Members come from systems of supreme audit institutions with different experiences, mandates and positions. Jan continues: 'This is quite different for the CJEU: being a judge is much more clear cut, no discussion about the position and the core job. No matter from which member state, the judges share the same ideas of judges' independence and the need to motivate your judgements. In a way the added value of the CJEU is a lot easier to identify than for example for the ECA.'

ECA role in the EU legal debate

On the question where Jan thinks the ECA can excel further in the future he willingly shares one of his legal perspectives on the ECA, underlining that it is just a personal reflection: 'In my view there has always been a certain struggle to get the audit of legality as full part integrated in the work of the ECA. But it is something written in the Treaty. Moreover, the EU is a legal order and you cannot circumvent the legal debate in the EU. Otherwise, you do not go to the heart of the EU. The CJEU is the center of the legal debate, and the institutions come to the CJEU for that. They discuss eminent legal issues and they know each other, also the people from their legal services. But somehow the ECA is absent from that.' Jan suggests that perhaps the ECA could consider intervening in a case before the EU courts to give its opinion in a matter in which it has expertise, for example, in a case where a Member State goes against the Commission because of a clearance of accounts dispute. 'The ECA, as an institution, has the right to do so under the Statute of the CJEU.' Jan gives an example of a case where in the end the CJEU ruled in favor of a certain position which had been the starting point for the ECA from the beginning. 'Why not go there as ECA and explain, thereby also enhancing the visibility of the ECA'

Innovation with a no nonsense approach

Jan especially remembers the ECA as an innovate place to work and smiles when explaining this: 'When I changed jobs in 2001 and put on the computer screen I looked again at the blue screen of WordPerfect 5, which had been abolished five years earlier at the ECA. Informatics has developed a lot here since then. I always found that the ECA is smaller, thereby able to react quicker, with people being rather pro-active. I give you another example. With the enlargement of 2004 the ECA had its buildings ready, which could not be said for all institutions, some only having their buildings ready for this purpose in 2008. I believe that the way it is functioning can be labeled innovative, a bit like Luxembourg, using its size to easily anticipate on changes.'

This brings Jan to an issue which he always appreciated while working in the ECA's Legal Service and tries to apply in his current position: going for a pragmatic approach. Jan clarifies his point: 'We tried to be very client oriented: after receiving a request from a service, make contact with them, try to find out what they want to know, etc..' He gives an example: 'One day at the ECA Legal Service we received a letter from the Luxembourgish administration, sent to all the employers in Luxembourg.' Jan continues how they had contacted other institutions about this: 'Turned out that one legal service had already written a thick opinion on it. In our service we had just the idea to first call the Luxembourgish administration to find out what they wanted. Turned out that the form should have never been sent to EU institutions at all. To me a 'no nonsense' approach by which all potential legal problems were solved at once!'

ECA looking beyond money

Interview with
Kamila Lepkowska



Speaking with Kamila is speaking with somebody full of ideas, clearly based on a lot of thinking and analysis. And a lot of enthusiasm for how the ECA environment enabled Kamila to develop herself, both in knowledge and skills, to become an important contributor to ECA reports on financial and economic governance issues.

Working with confidence towards structured thinking and writing

When Kamila arrived at the ECA in 2010 she started in Chamber I with a performance audit on rural development. A few years later she moved to auditing financial economic governance issues in the FEG team! Before joining the ECA Kamila worked in a business advisory function in two of the Big Four companies - mainly Deloitte. And prior to that she worked for a TV station, a Polish business channel on CNBC licence, reporting mostly on economic developments in Poland. Kamila holds a master degree in international economics/European, studies and a master degree in sociology, obtained in the UK. While working at the ECA Kamila got a PhD in economics, focusing on the labour market and migration issues. Thinking back she says: 'What I really liked about my studies in the later phase where all the skills you developed and the need to structure your thinking and writing, which is also rather important for writing audit reports.'

During her studies Kamila was actively campaigning for Poland to join the EU. Like many of her friends she decided to try to work for the EU, contributing to the EU project, and participated in a competition in 2005: 'Despite not being a trained auditor I decided to go for it and did interviews on a rainy day in Luxembourg. When starting here I quickly saw that audit is a broad concept and that for example performance auditing requires a wide range of skills. Kamila looks back with great pleasure to her work in the ECA: 'What I really appreciate is that, from the beginning, with only a few years of working experience, I could work rather independently with several responsibilities. And what I thought and how I assessed things was really taken seriously and made a difference. It may sound counter-intuitive to some people but I found and find the ECA not to be very hierarchical, at least not in the organisation of its work and compared to the private sector.' Kamila found this all to be very encouraging and adds: 'This experience continued when I became head of task, with clear responsibilities and a lot of trust given to me - and also to other colleagues - like for example in an adversarial procedure with the auditee, very re-assuring! With such confidence given individuals can grow much faster.' Comparing this with similar seniority positions in her previous job Kamila thinks one did not have that much independence and exposure as people have in the ECA. On this aspect she concludes: 'What is also great is the possibility of learning in depth in several areas.'

Growing common denominator

Regarding facilities offered by the ECA Kamila observes that regarding shops or restaurants there is not a lot nearby the ECA and the ECA fills somehow this gap with the facilities offered: 'I really appreciate the sporting facilities, both ECA-FIT and the sports classes. I suspect I would do less sports activities if this was not available. What is

also good are the events organised by colleagues, like going skiing with an enthusiastic group.' Another aspect Kamila mentions is flexitime: 'It very much helps to organise work and gives some flexibility when travelling back to your country, and coop better with the sometimes substantial fluctuations in work load.' All in all Kamila is quite happy with her decision for Luxembourg.

While many people praise the diversity in the EU institutions Kamila is rather down to earth on that and sees increasingly less diversity: Most people are coming from similar universities, with similar backgrounds. With all the media and internet many things got 'popularised'. Of course there is language diversity but beyond that there is also a lot of common ground, a common denominator even. We are increasingly raised with the same culture and often even have similar social backgrounds. In the 21st century people from for example the Netherlands and Poland have much more in common - going to university, living in a big city, following an Erasmus programme, etc. - than somebody living in a small city doing a rather specific job in a different social environment.

Focus on systemic issues

Looking forward Kamila believes that for the EU, including the ECA, a key word will be 'volatility' since, as she phrased it, 'nowadays there is a lot of uncertainty on what is going to happen next year. Core values are increasingly questioned in Member States. Think about issues like the rule of law and even some essential democratic values. This will require us as ECA to look much more at systemic issues.' When asked what this practically means she specifies: 'This means asking what the general framework is of the underlying projects and programmes we are looking at and whether the well-functioning of that framework is well ensured.' Kamila hopes that with the technological developments, including digitalisation, there will be much better management and controls at the level of individual projects and programmes: 'This can liberate sources for other work, like auditing the increasing risks at systemic level. We have to start questioning some assumptions we never questioned before, mostly just because a country is a member of the EU.' She adds: 'Many people would not expect to see some of the shifts that appear now, with real consequences. It reminds me about Fukuyama's end of history: one path, but we see something else now.'

For Kamila one of the challenges for the ECA will be to use technology to its fullest extent: 'Soon we will have full dominance of a fully digital generation: among our audience, among our readers, among our auditors. A challenge but a positive one: readers of our special reports who were raised fully digitally. This requires that our reports to be more playful, more interactive, more diverse in levels of information. And the challenge will also be how to reach this generation.' Kamila is worried how to combine these, as she sees it, interactive presentations, with the ECA quality arrangements: 'After all, the power of an ECA report is not that it is just somebody's view but has been reviewed by a number of layers, contributing to the strength of our reports. Preserving quality is essential for preserving our authority!'

From following the money to following the activity

Kamila raises a topic on which she has been quite active within the ECA during the last few years: equal opportunities. She has really seen improvement, also due to the activities of the Joint Committees on Equal Opportunities (COPEC), in how the topic is perceived since she got involved in the subject several years ago: 'Then the topic was seen as 'surprising', if not considered as 'polemic.' Kamila recently presented an internal paper on auditors' possibilities to look at equal opportunities: 'I would like the attention for the topic to materialise into a real audit on gender equality. This can be done by doing a dedicated

audit on gender equality, for example in the EU institutions on their HR policy on gender equality. But my preference would be to look at gender equality as the fourth E, or perhaps the fifth E when considering environment.' For Kamila with this approach gender equality would be more embedded in performance audits, in addition to the traditional three E's, being economy, efficiency and effectiveness.

Analysing further the developments in the ECA since she arrived Kamila thinks that regarding its audit focus the ECA is on the right track: 'We are moving away from following the money approach and are increasingly looking at activities, auditing the realisation of objectives. Establishing the FEG team was quite a step into this direction, not looking that much at what was spent but more looking at how new institutions were taking up new tasks.' Kamila continues saying that with the financial crisis it became even more obvious for the EU as a whole that EU budget expenditure is not always the solution but that many supervisory activities and macro-economic coordination, where no money is involved in the sense of budgetary expenditure, was needed. For Kamila this reinforces her earlier point: 'In other words: a different systemic approach was needed. What the Commission is doing with the supervision of the market can have a huge impact for the citizen. There is such a shift in the EU and there has to be a further shift in what the ECA is doing. I am very pleased that the ECA has already taken important steps into that direction.'

For the interests of the staff: ECA Staff Committee chairs and their focal points

By Francois Picouleau, Chair of the ECA Staff Committee¹

When building a new organisation the voice of the staff also needs to be organised. Only a few months after its establishment, the ECA College enabled the creation of its first Staff Committee, which has been an essential interlocutor for the institution on improving working conditions at the ECA. Highlighting the episodes of the different Staff Committee chairs François Picouleau looks back at what characterised its chairs, both in personality and their focal points during their mandates.

While the ECA celebrates its 40th birthday this year, the Staff Committee, being just a little bit younger, and established in 1978, celebrates its 39th. Hundreds of Staff Committee Members have since been elected and while it is not possible to celebrate each and every one of them here, it is clear they all exhibited tremendous commitment and dedicated valuable time and energy to represent and defend the best interests of all staff. This article focuses on the Staff Committee Chairs who presided from 1978 until today, and whose names might not be familiar amongst younger colleagues. Only two of the 141 staff members who elected the first Staff Committee on 24-26 October way back in 1978 are still at the ECA today.

Unfortunately due to the difficulties in retrieving information because of incomplete archives, and memories since faded, not all Staff Committee Chairs will be equally mentioned. We could unfortunately not get sufficient material on Richard Michel, who chaired the Staff Committee from 1985 to 1986.



ECA's current Staff Committee

1. This article, based on the testimonies of Raymond Claudel, Marc De Saedeleer, Hendrik Fehr, Volker Hoyer, Vassilios Kalentzis, Bernard Loesel, Eric Lombois, François Picouleau and Michel Pouzol, was made possible thanks to the supportive work of Raffaella Gustapane and Gilberto Moggia, the ECA's archivists, and Fiona Urquhart and Fiona Kotziampasi.

The 'Pioneers': Victor Gillard † and Margot Reuter

On 13 July 1978, having received the agreement of a committee elected by the ad-hoc General Assembly of 5 July 1978, the ECA College adopted a decision to create the first Staff Committee. It was elected on 24-26 October 1978 by 141 staff members and was made up of 16 members and its Chair was Victor Gillard. Women and men were equally represented and given responsibilities. When Victor Gillard suddenly died in car accident, on 28 February 1980, Margot Reuter took over from 12 March until the end of the Committee's mandate, in November 1980. The ECA, being a new Institution at the time, needed to establish rules and regulations for the recruitment and the management of new staff, and the Staff Committee actively monitored the situation and did its best to influence ECA's decisions in favour of all staff. The inclusion of a grill in the daily menu – an option still existing nearly 40 years on - was also suggested by the first Staff Committee, which was also first in proposing a training course for newcomers.

The 'Director General': Brian Gray

ECA Staff may have forgotten that Brian Gray, better known for his brilliant career at the European Commission, where he became Chief Accountant and subsequently Director General of the Internal Audit Service, was previously ECA Staff Committee Chair in the early 80's. After his retirement in 2012 and in order to keep him busy, the F4E (Fusion for Energy) Governing Board appointed Brian Gray as Chair of the Audit Committee for a first term of two years from 1 January 2016.

The 'Unfortunate': Yves Courrier †

Yves Courrier was a highly valued auditor who spent most of his ECA career auditing own resources. As chairman of the Staff Committee from 1984 to 1985, he launched the first survey on the auditors' working conditions, which was presented and discussed by the ECA College at its seminar in Echternach in 1985. His premature and unexpected death in early 1985 on ECA premises brought about a wave of regret and sympathy among the staff. A substantial amount was collected in his memory to be donated to charity. The cafeteria of the future K1 building which was opened 1988 was dedicated in his name.

The 'Well living': Bernard Loesel

After Yves Courrier's sudden death on ECA premises, Bernard Loesel took over until the end of the Committee's mandate, during the Court's Presidency of Mr Pierre Lelong. He was a member of the Union Syndical and ran the Staff Committee with a goal to ensure smooth relations between Staff and top Management. He was later appointed Head of Division (equivalent to current Principal Manager) and became the Head of the Private office of Mr François Colling, the Luxembourgish Member at the time. Now retired, Bernard Loesel is involved in charity work for socially disadvantaged people.

The 'Welt Meister Triathlet': Hendrik Fehr

Hendrik Fehr, a high ranking auditor at the time, won the SC elections by receiving more than 50% of the votes and chaired from 1987 to 1990. As Staff Committee Chair, he always had an open and constructive dialogue with ECA's President Marcel Mart and the Head of the 'Staff & Administration' division. He subsequently became Head of Division and Director. Since his retirement, Hendrik Fehr has remained closely involved in ECA activities, for example, chairing AD Audit competitions.

The 'foie gras Fan': Raymond Claudel

Raymond Claudel is the only Staff Committee member to chair the Staff Committee twice for non-consecutive periods, once from 1990 to 1991 and then from 1994 to 1995. He remained in his post as an auditor during his first mandate but was seconded full time during his second mandate, where he was also offered the support of a full time administrative assistant. Then the Staff Committee mainly focused on staff working conditions, especially for auditors and secretaries. Raymond Claudel subsequently became Head of the External Relations Unit and is now retired.

The 'Reformist': Michel Pouzol

Michel Pouzol, who chaired the Staff Committee from 1992 to 1994, set up a list where 11 out of the 12 candidates elected were supported by the Union Syndicale. In order to ensure his duties, Michel Pouzol requested, and gained, for the first time in the history of Staff Committee Chairs, a full time secondment and the support of a full time administrative assistant. The Staff Committee at the time focused on the role of the auditors within the ECA, the equal opportunity policy, the organisation of internal competitions to move from one of the former categories (A, B,C, D) to another, setting up fair and transparent evaluation and promotion processes and the introduction of flexible working time arrangements.

The 'Unexpected': Vassilios Kalentzis

Vassilios Kalentzis was elected Staff Committee Chair in 1996 by the members of the Staff Committee, after the resignation of the former Staff Committee Chair and remained till 1997. He stated that his election came as a surprise, as another Staff Committee member was expected to win, and that he felt that he did not receive the support of the committee. He is now retired.

The 'Negotiator': Eric Lombois

A qualified accountant, statistician and lawyer, he was elected on an independent platform as Chair of the ECA's Staff Committee from 1996 to 1998, following a hard-fought campaign against the list presented by the trade unions. Some electors still remember the originality of the ideas presented, not to mention the vivid yellow colour of the independent list's campaign material which captured the voters' imaginations compared with the less than inspiring colour and content of the material offered by their opponents. In the course of his term as Chair he was seconded full-time, supported by a secretary. Strong in the knowledge that things are done best when you do them yourself, under his guidance the Committee dealt principally with proposals for flexible working arrangements and the reform of the staff assessment process. He has mixed feelings about his time as Chair, mainly because of the slow decision-making in the Plenary Committee, where some meetings were like random collisions of free electrons. This made it impossible to reach clear positions on subjects such as internal competitions, regardless of the then perceived 'little traps' set by the Administration of that time and a few difficult negotiations which were almost like boxing matches.

The 'Artist': Ute Seinecke †

Ute Seinecke was a translator in the German translation Unit and the second woman, after Margot Reuter, to chair the Staff Committee from 1998 to 2000. The Staff Committee at that time was elected on 27-29 April 1998 by 515 staff members. Ute Seinecke concentrated on making observations on ECA staff-related policies, monitoring the drafting of the new codes of good administrative conduct and professional ethics, expressing criticisms over the ECA's recruitment policy, monitoring the reform of the Staff

Regulations, supporting the ECA translation service and dealing with IT innovations. Ute Seinecke stated that the relationship between the Committee and the two Presidents of the Court, Mr Bernhard Friedmann and Mr Jan Karlsson, were calm and constructive and praised Mr Karlsson for his 'great open-mindedness' towards staff matters. The relationship with the Secretary-General, on the other hand, was more difficult when it came to recruitment policies and audit-related issues.

The 'Gentleman': Silvio Busacca

Silvio Busacca chaired the Staff Committee from 15 June 2000, till his retirement in July 2001. He is probably the only Staff Committee Chair whose name remains in the ECJ case law. The Busacca Case [C-434/98 P](#) (judgement of the ECJ about special measures to terminate the service of officials of the European Communities) is still quoted and used as one of the main references in this matter. Above all, Silvio was unanimously appreciated as a gentleman who behaved with the utmost courtesy towards all colleagues, regardless of their rank or age.

The 'University teacher': Jean-Yves Bassole

Jean-Yves Bassole, chaired the Staff Committee from 21 June 2001 to 10 September 2002, being elected with the support of the Union Syndicale. He went on leave for personal grounds in 2002 and retired in 2013. Jean-Yves Bassole, used to work as translator in the French translation Unit. He is now Head of the neo Hellenic department, Itiri, Faculté des Langues, at Strasbourg University

The 'Spokesperson': Volker Hoyer

Volker Hoyer was elected Chair by the members of the Staff Committee in 2002 for a two-year mandate and then again in 2004 for a three-year mandate till 2007, without having ever received the highest number of votes in the general elections. He was also a member of Union Syndicale. During his mandates the Staff Committee put a special emphasis on recruitment procedures, professional training, staff reporting and promotions. During his two mandates the 2004 reform of the Staff Regulations, the establishment of the European Communities Personnel Selection Office (EPSO), the enlargement of the EU by 10 new Member States (open competitions, screenings, recruitment of staff, offices, new building(s), ...), and the introduction of a new Competence and Performance Appraisal System (COMPASS) influenced significantly the activities of the Staff Committee. Volker Hoyer was seconded to the Staff Committee full time and was given the support of two full time administrative assistants. Everyone still remembers the impressive speeches that Volker Hoyer delivered to ECA Members and staff at the end-of-year receptions organised by the ECA President.

The 'Tall guy': Marc De Saedeleer

Marc De Saedeleer took over as Chair from Volker Hoyer when Volker went into retirement in 2007. He was elected Chair by the members of the Staff Committee in 2009. Marc De Saedeleer was seconded full time and received the support of two full time administrative assistants, which was reduced to one in 2012. During his chairmanship, the Staff Committee focused on recruitment policies and practises, internal competitions, staff evaluation and promotion, mission guide, teleworking, badging for all staff, attestation and certification procedures and survey of the canteen evaluation. The opening of the European School II in Bertrange/Mamer created numerous organisational issues for the staff concerned. Marc De Saedeleer paid due care to social activities, such as the Annual Staff Committee party and the St. Nicholas children's party. After his mandate, he joined the European Commission in Brussels – DG Employment, Social Affairs and Inclusion (DG EMPL), as inter-institutional coordinator, on 1st February 2013.

Current Staff Committee Chair: François Picouleau

François Picouleau, member of the Union Syndicale, has been chairing the Staff Committee since 2012. The current Staff Committee puts great emphasis on the well-being of all staff at the Court, actively promoting teleworking and flexible working time arrangements for all Staff. In 2015 the Staff Committee launched a Staff survey on working conditions and well-being to get valuable feed-back from Staff and it has now become an annual activity of the Staff Committee. The Staff Committee works towards equal opportunities exclusively based on merit, with special emphasis on fair and transparent staff recruitment, evaluation and promotion or upgrade. The Staff Committee also supports ECA staff dealing with the 2014 reform of the Staff Regulations and the organisational reform of the ECA.

ECA can add most value through in-depth analysis

Interview with Nicola Scafarto



With a great appetite for legal issues in an EU context Nicola Scafarto is an ECA colleague who has seen many sides of the law from different institutional perspectives. He looks back at his experiences, also obtained during six years at the ECA, and it is clear that his legal appetite is by far not over yet.

Being a professional in law

Nicola started in the EIB Legal Service almost two years ago, having worked in the ECA since 2009. Prior to that he was a legal officer in the Commission in Luxembourg, where he mainly dealt with legislative procedures, co-decision, comitology, better regulation and complaints. Before that Nicola was a barrister in Italy and a law graduate from the University of Napoli.

Getting to interview Nicola was not easy because it is a very busy period for him at the EIB. His service has about 190 staff members, divided into two directorates: one for corporate (institutional affairs), the other for financing (dealing with contracts). Nicola is in the corporate directorate and explains what he does: 'When the EIB finances a project it requires the promoter of the project financed to comply with the specific rules on public procurement. For projects outside Europe the EIB requires the promoter to follow the principles of the EU Treaty, as specified in the directives on public procurement. My colleagues and I need to make sure, together with the project team that the calls for tenders launched by promoters comply with these principles and rules. Furthermore I also deal with issues related to corporate procurement, i.e. the EIB's own tender procedures.'

Passion for legal analysis

What made Nicola decide to go to the ECA? Nicola always had a specific interest in legal analysis, already when he worked as a barrister. When working at the Commission he contributed to several regulations. Looking back Nicola says: 'At the ECA my appetite for legal analysis and related issues was certainly satisfied and I had six pleasant and very interesting years. In a sense I am still with the ECA because I have been seconded to the EIB and halfway through the period of four years secondment.'

The intensity and quantity of legal analysis has been a driver for each time when changing jobs, also when he was a barrister: 'When looking for a new challenge I thought the EIB Legal Service might offer such a challenge, and I am not disappointed. It involves plenty of legal analysis and is also very dynamic work. In addition the element of time pressure is there since the EIB finances projects in 150 countries all over the world.'

Institutional experience put into perspective

When asked which of the things he picked up in the ECA are useful for his current work Nicola does not need to think long: 'Many things I learned at the ECA turn out to be very useful now, ranging from corporate questions on mandate to my legal experience related to procurement - particularly from the audit perspective. I think my institutional background provides a solid basis.' Vice versa he finds that his work in the EIB is

characterised by dynamism, which he likes, but sometimes can also lead to some stress: 'I get a lot of experience which will also be valuable for the ECA in case I go back to the ECA.' Nicola continues: 'Sometimes we are asked in the morning to deliver something by COB, i.e. by closure of business the same day. The value of projects the EIB finances can range from some million euros to some billion euros, and our reactions need to include all the legal implications while being delivered in time. This is a balance to be struck every day. This means that you have to rely, and learn to rely, on the work of colleagues.' Nicola finds working in the EIB quite different from the way of working in the ECA. He believes that it is more like working in a private law firm. However, he underlines that EIB, set up by the treaties, is part of the EU family: 'All projects financed by the EIB are approved by the European Commission. This applies not only to projects financed by the Commission but for all projects financed by the EIB.'

Excel in what you are good at

Another thing Nicola likes about the EIB is that it focuses on things it is really good at. Nicola believes that this approach might also be beneficial for the ECA: 'The more the ECA digs into specific projects, the higher the added value of its work will be. This means that the ECA has to choose the subjects which can really make a difference for the European citizen.' Nicola thinks the ECA can be a bit bolder in its work and reports. He adds: 'The ECA has the capacity, the expertise and the skills needed to become an even more important actor within the EU institutions.' Nicola finds there are many people in the ECA determined to make a good job, to make a difference with their work for the EU. On that aspect Nicola concludes: 'The EU is in difficult times, with issues like migration and political instability. The ECA has tools to help here.'

Looking back at the career decisions he took Nicola says: 'I would make the same choices to get an interesting and rewarding professional experience. After all, enjoying your work is part of the quality of life. I wish all the best to my ECA colleagues and congratulate the ECA with 40 years of institutional service!'

ECA needs to work more with national parliaments

Interview with
Karlijn van Bree



Karlijn has worked in the ECA from October 2014 to September 2017 and has only recently started as lobbyist in Brussels, working for the three northern provinces of the Netherlands. Her official job title is 'Advisor in Public Affairs' in Brussels. Looking back ...and forward with Karlijn.

A classicist taking a U-turn

Karlijn has worked from 2014 to 2017 in the private office of Alex Brenninkmeijer, ECA Member, assisting particularly on relations with the Dutch parliament, media and other public relations and stakeholder issues. Before coming to the ECA Karlijn worked as a staff member for a parliamentary committee in The Hague, dealing with agriculture and economic affairs, mostly also with an EU dimension. Prior to that she was assistant and press officer for a Dutch parliamentarian and also in the Dutch ministry of Economic Affairs. Karlijn has a classical background, having a university degree in Greek and Latin, but also studied European policy-making in Brussels.

Karlijn came to the ECA because she saw it as an excellent opportunity to realise her interest to work with the EU. Several topics she had been dealing with in the Dutch parliament also related to the EU and she did not have to think that long deciding to come to the ECA: 'Working in the private office of Alex Brenninkmeijer was a very good learning experience, also because of the specific tasks I got to work on. Some of my responsibilities related to what I was already used to, for example improving relations with national parliaments.' Karlijn is quite clear: 'My experience at ECA has made me a more interesting candidate for my current employer. And I am always open for new things and positive towards change.'

Realising EU potential as a lobbyist

Karlijn is clearly up for the new challenge in Brussels, building up a network and finding out where opportunities can be for the three Dutch Northern provinces, cooperating towards the EU under the name 'SNN', which stands for *Samenwerkingsverband Noord-Nederland*. As advisor in public affairs she is closely cooperating with colleagues of these provinces in similar functions in both Brussels and The Hague. Karlijn underlines that 'my new job requires a lot of networking, reading a lot, creativity, discipline and discretion going around the institutions.' But listening to the ease and comfort when speaking about her job Karlijn is clearly confident that it works out well. 'I feel very encouraged on how I want to approach my new responsibilities and will cooperate with specialists, like on hydrogen energy, circular economy, healthy ageing, etc..' For Karlijn it is clear that cooperation is essential, especially in the EU, no matter at what level: 'Provinces do not have the luxury to work in isolation and cooperation with like-minded regions is the only way towards sustainable policies and results. For the regions it will be important to be visible, speak up when you can bring something and also receiving information that ties into their strengths.'

Karlijn believes that the insights she has obtained in the ECA on which elements are crucial in EU decision making-process, on financial flows, procurement processes,

accountability issues, etc., are very useful for her current position. She adds: 'In the beginning I had to get used to the technical component of audit, reading several reports with highlights to be sent to the Dutch parliament. I thereby got familiar with several topics, particularly related to performance audits, and implementation problems and successes in specific EU policy areas. And on how the institutions work in practice.' Karlijn adds that for the future it will be very important also for all EU institutions not to lose track of the big picture 'why we are all doing this.'

Thinking beyond the institutional framework

Karlijn found it particularly pleasant to work in the ECA with 28 different nationalities: 'Also for life after work I found Luxembourg to be very international, and quite different from The Hague but also from Brussels. Another element making Karlijn fond of Luxembourg is that she found her partner in Luxembourg, who fortunately was positive about moving to Brussels. About moving cities Karlijn says: 'I often feel more European than Dutch and I am happy to be in 'little Europe' called Brussels. In my new function several levels come into play, which, in a certain way, is very European.' One of the aspects Karlijn will miss is the overall atmosphere of friendliness in the ECA, an important element for her in personal well-being.

One of the issues the ECA can further develop is for Karlijn career development: 'Perhaps a bit close to my personal situation but still a general attention point. The ECA offers many training courses but I think more can be done individual career planning, with individual guidance offered also by HR. This might be, but not only, the case for people in an assistant position who have career aspirations.' She adds with a smile: 'Otherwise people will start searching to realise them elsewhere.' Karlijn understands that the institutional framework may present barriers for mobility but the starting point for her should be that possibilities are created instead of barriers. Furthermore, she believes that 'becoming an official can be an interesting goal but at the same time can create a barrier for further growth and career outlook. I am convinced that active career development will lead to happier staff members.'

As to the core work of the ECA Karlijn finds that it will be important to propel the ECA products more to the attention of other institutions, and not only at EU level: 'The ECA has a crucial role in transparency and accountability issues and can increase its profile on that. The dilemma for the ECA is that it is not in the driving seat, the more reason why its recommendations need to be practical and convincing to people who are in that position to take them on board. I believe the ECA can work more through national parliaments because they often are the power basis for these same decision-makers. Increasing communication and awareness at national level is another big challenge, be it through parliaments, national media but also national non-governmental players like businesses and NGOs.'

A nice continent to live in and work for

Karlijn has taken the opportunity, also enabled by the ECA, to do a number of courses on the EU and her enthusiasm for Europe has only increased: 'I believe it is the nicest continent with its enormous diversity in cultures and history. The unique character of Europe is sometimes underestimated.' She would certainly be interested in a career in the EU institutions but not just any job, it should fit her overall interest, which is more in the area of communication, connecting people through common topics and interests: 'It should be the right fit, I would not go into it for the money. If it is not the right fit becoming an EU official can also become a highway to unhappiness.' She concludes: 'Contributing to the EU can be done in many ways and I am keen to deliver my share.'

Reaching out : ECA delegation meets Council Presidency in Estonia

By Marc-Oliver Heidkamp, private office of President Lehne

The new 2018-2020 ECA Strategy were one of the many subjects discussed during the recent meetings between the ECA and representatives of the Estonian government and parliament. Marc-Oliver Heidkamp gives us details about the visit last month.



Left to right: Toomas Vitsut; Tarmo Kruusimäe, Members of the Estonian Parliament; interpreter; Aivar Sõerd, Member of of the Estonian Parliament; Mindaugas Pakstys, Head of Private Office of Rimandas Sadzius; Rimantas Sadzius, ECA Member; Klaus-Heiner Lehne, ECA President

Meetings with the Estonian government and parliament

One of the ECA goals is to strengthen its relations with governments and national parliaments. On 12 September 2017, an ECA delegation led by President Klaus-Heiner Lehne, paid an official visit to Estonia. The visit was of particular importance as the country holds the presidency of the Council of the EU during the second half of 2018. President Lehne was accompanied by the ECA's Estonian Member Juhan Parts and the Member for institutional relations Rimantas Šadžius.

The delegation met Estonian Prime Minister Jüri Ratas as well as Finance Minister Toomas Tõniste to emphasize the important role the ECA has and the valuable contribution it can make to help the Council and the Member States to successfully respond to the challenges the EU is facing. Both the Prime Minister and the Finance Minister expressed their appreciation for the work the ECA is doing and how useful it will be for the Council's future work.

The delegation also met with members of the Estonian Parliament (Riigikogu) to discuss topical EU budgetary aspects related to our audit work. The members of the Parliament showed great interest in the ECA's expertise.

The 'YES' Young EUROSAI Conference

Moreover, the delegation had the opportunity to meet with the Estonian Auditor General Dr. Alar Karis and staff of the national audit office (Riigikontroll). President Lehne gave an overview of the current work of the ECA and answered questions by the Riigikontroll staff. On 13 September Mr Lehne also addressed the 'YES' Young EUROSAI Conference of European supreme audit institutions. The conference, titled 'Updates available,' took place in Tallinn from 11 to 14 September 2017 with the participation of two junior auditors from the ECA. The President emphasized the need, also for the ECA, to stay up-to-date in an increasingly digitalized society. The visit ended with a short visit to the 'e-Estonia Showroom' where the delegation was provided with a briefing on practical aspects of Estonia's digital agenda.

Reaching out: ECA contribution to Maltese NAO conference on accountability

By Annette Farrugia, Private Office of Leo Brincat, ECA Member

On 12 September the ECA organized a joint seminar with the National Audit Office (NAO) of Malta addressing the theme 'Audit follow-up in the Public Sector: Enhancing Accountability.' With the objective to reach out to stakeholders to discuss how external auditors can enhance their added value an ECA delegation spoke with representatives of Maltese ministries and agencies and the Maltese NAO. Annette Farrugia fills us in on the main issues discussed.



Charles Deguara, Auditor General, NAO and Leo Brincat, ECA Member

Audit recommendations and impact

The joint seminar was aimed at addressing the follow-up of audit recommendations by public sector auditors as an issue of primary impact and importance to both the auditor and the auditee, be it at a national as well as at a European level. It gathered various Senior Officials from the Maltese government and the NAO as well as Leo Brincat, ECA Member, and Martin Weber, Director in the ECA Directorate of the Presidency.

The opening address by Charles Deguara, Auditor General of the NAO, highlighted the importance of monitoring and follow-up of implementing audit recommendations as a basis for maintaining a value-adding role as public sector auditors.

Leo Brincat explained how the ECA's work at a European level is relevant to all Member States, even when our reports' conclusions and recommendations are not country-specific. He stated that 'the ECA is working actively in engaging with Member States, particularly through the enhancement of its communication strategy.' In his speech, Leo Brincat encouraged national government representatives to consider our work, most notably our special reports, as potential models for best practice in designing policy objectives. To stimulate this, the NAO is collaborating very actively with the ECA and had taken the initiative of distributing ECA Special Reports by topic, to the respective line ministries.

Focus on accountability to rebuild trust

Making reference to the first keynote speech by President Klaus-Heiner Lehne, Leo Brincat emphasized the need for rebuilding the trust of the European citizens. Such focus is pivotal to the work of Supreme Audit Institutions (SAIs) in dealing with changing priorities that focus more and more on attaining results.

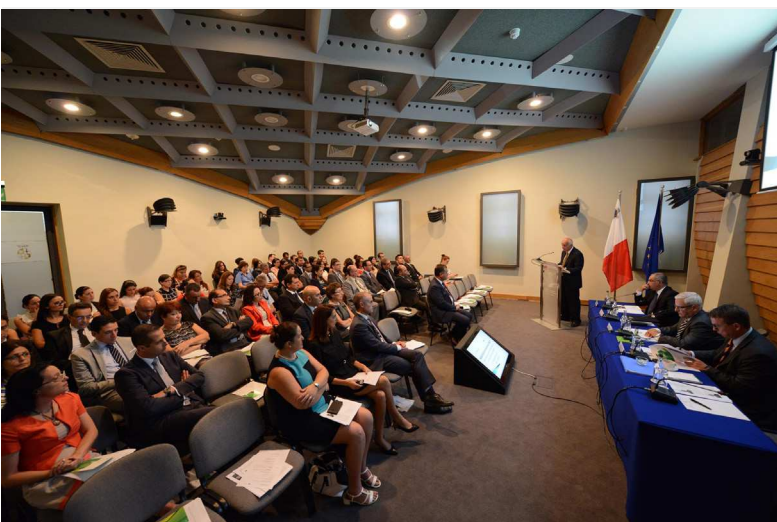
Martin Weber addressed the Seminar with a presentation on 'Maximising our Contribution to Member States' Public Accountability.' He explained the fundamental role of the ECA in promoting accountability as one of its core values in its Mission Statement for the 2018-2020 Strategy. He stated that although the ECA makes recommendations to Member States, there are still a number of issues on coverage, feedback, and follow-up that can be better addressed at a national level through the supervision of national parliaments and SAIs.

Reaching out : ECA contribution to Maltese NAO conference on accountability *continued*

Follow-up across the Maltese public service

Principal Permanent Secretary, Mario Cutajar, made reference to the Governance reports issued by his Office, analysing the status of implementation of recommendations issued by the NAO in working to maintain accountability and transparency across the Maltese public service.

Deputy Auditor General, Noel Camilleri, gave an overview of the new initiative taken up by the NAO of issuing a Follow-Up Report on a number of financial, compliance and performance audits during the past years. Audits selected for follow-up ranging from 2010 to 2015 by the NAO, resulted in 50% of NAO audit recommendations being implemented, 32% partially implemented and the remaining 18% unaddressed.



Panel - Martin Weber, Leo Brincat, Noel Camilleri, Speaker: Charles Deguara.
Participants – NAO and Government representatives



Neil Kerr, Leo Brincat, Martin Weber, Annette Farrugia, Brian Vella, Charles Deguara (left to right)

The Seminar was attended by the Chair of the Public Accounts Committee, Permanent Secretaries and Senior Officials across the public service, staff from the National Audit Office as well as the Internal Audit and Investigations Department. Around the seminar bilateral meetings were also held between the NAO and the ECA as well as the Internal Audit and Investigations Department.

Audit is also making good use of common sense

Interview with Carmen Jimenez



An important group having a lot of knowledge about the ECA, particularly about its past 40 years, are the ECA pensioners. Only recently retired as senior auditor Carmen Jimenez is still totally in sync with developments at the ECA but also willing to look at its broader horizon over the last decades.

Happy career path

Before starting at the ECA, Carmen worked in Madrid for the Ministry of Finance in Madrid, mainly as financial auditor and evaluating also systems. Her main auditees were big state owned companies and Carmen was involved in delivering the annual audit opinion on their accounts. Carmen recalls that this required a lot of travelling throughout the country.

Carmen retired in 2017 after having worked for the ECA almost 25 years. She started in 1992 at the Social Fund unit, which at the time also included policy areas like media and culture. After six years there Carmen started working as assistant to a director. Her main motivation to make this switch was family reasons: 'I wanted to travel less having two small children. But I changed back fully to audit already after two years since that is what I preferred to do.' In 1998 Carmen started as compliance and performance auditor in Chamber I. Doing both jobs consecutively was not uncommon in those days. She worked on various topics, like an audit on milk quota. In 2007 she went to Chamber II where she audited for ten years on performance topics. Carmen's academic background is in macroeconomics and monetary policies.

In hindsight Carmen is very happy with how her career developed: 'I really liked the variety of the audit work, both in compliance audits and performance audits.' Carmen was until the last day very busy with an audit on public private partnerships: 'In the end I had to hurry to clear out my office, going from one day to the other from intensive work to retirement.'

Volunteering almost full time in an NGO

Although she always enjoyed working she underlines that she does not regret to be retired: 'I am very happy to be retired, having the time to do the things I would like to. My husband is still working and it certainly does not feel like a holiday or so.' A few years before she retired she started working half time: 'It gave me a lot more time, also to focus on the things I wanted to do. And it helps you to change towards a new situation.' While working half time Carmen has also taken up to do voluntary work. Carmen is very committed to the work she does for an NGO and increased the time she puts into that, becoming sometimes almost a full working week. The NGO she works for, called Asoziacion Manos Abierias (AMA), aims to facilitate the integration of workers arriving in Luxembourg, particularly workers in construction and lower paid jobs. 'I meet a lot of people,' she smiles. Now she is also preparing for the St Jacques de Compostelle walk, trying to cover 260 km, starting within a few weeks.

Using common sense

When looking back at her work at the ECA Carmen emphasises how much she liked working in teams with many different backgrounds, and particularly with younger people: 'They keep you in contact with the world and with new things.' She also very much liked working in compliance audit in cohesion, no boring job in her view: 'This requires good professional judgement, the weighting of diverse elements and most often using common sense!' Carmen laughs, saying: 'On questions on whether audit is difficult I always replied that a very important ingredient for doing an audit is making good use of your common sense.'

Carmen brings up another element she always liked in her audit work: 'As auditor you can really dive into a topic. Auditing gives you often interesting insights, for example on water distribution issues of decontamination of industrial sites, areas I did not know anything about. It is a window that allows an auditor to enter into subjects you could have not imagined before starting an audit. It is an opportunity for auditors to get into new things. And meeting interesting people on the spot, both people that take important decision, and the technicians.' For Carmen there comes another element into play: 'Through our audits we bring reasonable decision-making into the picture, decisions based on facts and which makes sense, instead of authorities mainly reacting to specific demands, to certain pressures for action.'

Keeping up the esprit d'équipe

When Carmen started in the ECA it had less than 400 people: 'There was perhaps more a family feeling. But for me the relationship with the audit teams was most important and I think that working together for achieving an objective is very important and it creates an 'esprit d'équipe'. She also believes that it will remain important to uphold clear responsibilities for auditor's performance but also underperformance, if that happens. She explains further: 'It is important that if people do not feel okay in their work it is signalled in time because otherwise they will become less effective in delivering a good job. And delivering output remains in the end a managerial responsibility.'

To remain relevant for the future Carmen believes it will be important to work closely with the European Parliament to pick up the audit topics that are close to the European citizens. She is very pertinent about one other aspect relating to relevance: 'The ECA should also select projects and programmes which are in their early phases of planning and implementation so that audit findings can still have an impact during the later implementation phase. In our audits we find that many problems originate from poor or unrealistic planning.' Carmen finds that the ECA can have more impact if it provides comments on feasibility of plans of big investment projects already decided upon, so that they can go back to the drawing board if necessary. She refers to the ECA audit on regional airports, where the conclusion was that too many airports financed with EU money are empty or almost empty. 'If the ECA could come with these remarks earlier in the planning and implementation process then action could be taken to stop or improve these projects in time.'

Carmen concludes with a smile that, being outside the ECA now, she does not want to appear to be too critical on the ECA, on the contrary: 'I was very happy in the ECA, have many good memories and learned many things. Sometimes people can become a bit sceptical with age. That makes it even more important that young people keep on coming to work for the ECA, people with ideals and enthusiasm. Without that no organisation can function well.'

Career mobility between EU institutions as a chance for learning

Interview with
Christoph Nerlich



In the 11 years that Christoph Nerlich has worked now in EU institutions he has covered already three of them: the ECA, the European Parliament and the Commission. And he has remained enthusiastic about the EU ever since he joined the ECA in 2006.

Entering into EU public service

Christoph joined the ECA in January 2006, coming from PwC in Berlin. When studying business administration Christoph focused on auditing, accounting and tax law, not an unusual combination in Germany, he says. His aim and expectation was not to work in public service in Germany. However, when he became aware of a competition in the EU related to audit Christoph decided to give it a try, not knowing that he had to learn by heart also the 250 questions on Europe: 'I only barely passed that part but fortunately managed to do the rest more convincingly.'

In early 2016, Christoph started in the called 'Banking, Lending and Borrowing' unit in the ECA, with high expectations and ready for surprises. He worked mostly in the Statement of Assurance (SoA) area, including as a team leader for a specific appraisal for the related policy area. In 2008 Christoph joined the ECA directorate responsible for coordinating the SoA work, being responsible for methodology development and rural development work. He worked on national management declarations and its possible use for the SoA and how to use the tolerable risk of error concept presented by the Commission. 'I very much liked the opportunity to get a wide perspective on the SoA, an important aspect of the ECA work,' recalls Christoph.

Fall of the Wall

Having grown up in Berlin the East/West separation and the Wall coming down was important in his development: 'I attribute the fall of the Wall also to the integration of Europe, which remains a big peace project in itself. This is very much engrained in my thoughts and the essential existence of the EU was a big driver to join the EU civil service to contribute to the EU project. And with no regrets whatsoever. Difficulties arise from time to time but the essential 'business model' for Europe still remains: securing peace in Europe.' For Christoph the ECA was a good start in the public service, also because it exposed him immediately to different levels in the European public realm, both in Member States and in the Commission's services. This continued in his consecutive job positions. This variety makes it interesting for Christoph, giving opportunities to learn quickly, which is a big driver for him in his work.

Moving 'back' to the city

Christoph decided to change small town Luxembourg for big town Brussels when an opportunity arose in the secretariat of the Budgetary Control Committee (CONT), the ECA's main interlocutor in the European Parliament. From 2011 he worked there on the ongoing discharge. Looking back Christoph feels that his ECA experience, including audit on the spot experience and how the Commission works, gave him a big advantage when advising MEPs. According to Christoph 'it was again an expansion of my horizon because it was about what

actually to do with the information presented by the ECA and how to translate this politically in something useful!

For Christoph also this period was one with 'a steep learning curve,' as he put it. However, when asked by the newly appointed Director-General of the Commission's Internal Audit Service (IAS) to join him as his assistant Christoph decided to go back to audit in October 2012. Christoph became, as he says put it, 'involved in everything that went on in the DG, getting to know the Commission from the inside and working on the centralisation of internal audit in the Commission.' This also meant almost a doubling in size of the IAS with, according to Christoph, intensive recruiting and increasing reporting output. He successfully applied for one of the vacant head of unit posts, a job he started in April 2016. He then became responsible for the internal audit of the Commission's central services, inter alia the Secretariat-General, DGs BUDG and HR, and the so-called 'administrative expenses,' but also for cross-cutting audits like on better regulation and one on cost-effectiveness of controls. The combination makes it all the more interesting and busy for Christoph, meeting with very diverse DGs, running four to five audits in parallel.

Adding value through recommendations

When asked about the particularities in audits of the IAS Christoph says: 'At the IAS, we are not yet satisfied if we have a finding. We want to look further how to improve the internal control systems. This is also due to the specific role the IAS has.' Christoph referred to the three lines of defence model with the IAS being really the third line of defence of the Commission, requiring objectivity and independence to do its work. He adds that the ECA has a different and unique role, with a very wide mandate and remit..

Mobility as a great feature of the EU public service

Changing to new jobs and new organisations meant for Christoph learning something new. Christoph says: 'Without such a chance for mobility, without such a chance for learning, I would not have been able to work in the public sector.' He still has frequent contacts with former colleagues at the ECA, also workwise to ensure coordination on audit programmes, etc. While happy where he is now, for his future in Brussels Christoph does not exclude to move out of audit again because according to Christoph 'With every engagement you learn something new. Now I audit and manage an audit team but at some point I might rather work in a whole different subject area, being more directly involved in implementing things.' This being said Christoph is very happy where he is, with some interesting years ahead for him in the IAS.

Young brains exploring opportunities in the EU public service

Interview with Victoria Gilson



Each year, the ECA has a substantial number of interns in its organisation, about 25 at the same time. They are mostly young graduates or almost graduates seeking to find out what it is like to work in an EU institution and the ECA in particular. This is certainly the goal of Victoria Gilson who arrived at the ECA in September 2017 for a five month internship, starting in the private office of Phil Wynn Owen, ECA Member. Victoria is bursting with positive energy to make the best of it.

Internships as career guidance

Victoria has a bachelors degree in European Studies from the University of Southampton in the UK, which included an Erasmus exchange year in Grenoble in France. After turning down a job offer from Amazon in London, Victoria decided to follow her heart instead of her wallet. She returned to France for a Masters degree in European Law, in Lyon. Victoria got a lot out of that year in France: 'It really pushed my boundaries, becoming more self-disciplined, and it was a big lesson in how to cope well with challenges.' At the end, she decided she wanted some practical experience: 'Every year during my studies, I did an internship to find out what I would like work-wise. This year I decided to apply for this five month internship with the European Commission, the so-called Blue Book EU trainee programme. During the application process, I started in May 2017 with a six week internship at the European Commission representation in Sofia, which offered many interesting things to do. Right after that, I did an internship in a law firm specialised in crime, family and immigration law.

Victoria decided also to look for other EU internship options and found the ECA internship programme. Victoria: 'What drew my particular attention were the sustainability issues as presented by the ECA. I consider myself to be very green and felt attracted to the prospect of auditing EU Member States on their green ticket and how EU directives are implemented.' After two months, Victoria was contacted by the ECA for an interview. Victoria did not apply to be in a private office and came in through the general application process. To her pleasant surprise she was allocated to the dean's private office in Chamber I responsible for auditing the sustainable use of natural resources.

Loads of responsibilities!

Victoria's work in the private office until now has been very diverse with, as she puts it, 'loads of responsibilities! My mentor in the office is Katharina Bryan and she gives great guidance and is keen that I learn things during my internship. I have been to several meetings and will also join a visit to auditees in November, about which I am very excited.' Victoria's first task was to help organise a stakeholders meeting for the recently published ECA landscape review on EU Action on Energy and Climate Change. For Victoria, the concept of a stakeholders meeting is new and a welcome initiative because experts working in the area can give their perspective on the landscape review. She is looking forward to helping organise the conference on the same landscape review, scheduled for 17 October in Brussels.

The internship network as one of the many pros of the ECA internship programme

For Victoria, the more she puts into her internship, the more she will get out of it: 'I have been brought up to be very active and ask for work.' Victoria is pleased that the interns in the ECA have good contact with each other, having their own WhatsApp group and seeing each other for a coffee, lunch, during the weekend and usually meeting on Friday evening for a drink.

To Victoria, the ECA's work comes across as a lot more rigorous than that of many organisations she has worked for: 'There is a lot of commitment from the people to implement audits in a correct and professional manner. What I particularly like, besides the thoroughness and the structure in the ECA, are... the people. It is crucial that you like the people you work with because you spend all day with your colleagues. I like many people in the ECA: my colleagues, the other trainees, the people working in the ECA cafeteria, in security. Being friendly to people often means receiving friendliness back. It is simply nice to be nice.' As for the ECA buildings and their rooms she adds: 'they are well equipped and I can find many things in the library as well as the BibliothECA. I also really like how you can read foreign newspapers in the K3 cafeteria.'

Motivated for an EU career

Victoria is also involved in working on an audit on flood prevention and an audit on desertification. She is familiarising herself with the audit questions, approach, the specific auditees and diving into the background material. Victoria is now working on a briefing on the relationship between climate migration and climate change. She likes the dynamics of working in a private office.

Victoria particularly likes that the ECA examines whether EU policies and programmes are implemented effectively, efficiently and economically. She finds this quite a responsibility and, as she puts it 'is a good feeling to be part of the ECA as guardians of EU finances.' Having some experience now with internships in EU institutions, Victoria is thinking even more of entering an EPSO recruitment competition.



Special report N° 12/2017



Published on
12 September 2017

Implementing the Drinking Water Directive: water quality and access to it improved in Bulgaria, Hungary and Romania, but investment needs remain substantial

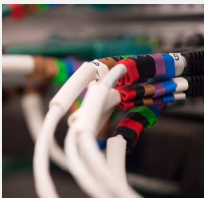
This report examines whether EU actions improved the quality of drinking water in Bulgaria, Hungary and Romania as required by the 1998 Drinking Water Directive. Overall, we conclude that the situation has improved significantly. Nevertheless, there are still areas where citizens are supplied with water from the public supply network that is not fully in compliance with EU standards.

Moreover, significant further national public and private funding will be needed to ensure access to good quality water to all citizens in these Member States and to ensure that EU funded investments in water facilities can be adequately maintained.

Among other things, we recommend that several remaining issues are addressed in the context of the current revision of the Drinking Water Directive and that the sustainability of water infrastructure is ensured while safeguarding the affordability of the service.

[Click here for our full Special Report](#)

Audit Brief



Published on
14 September 2017

Auditors publish briefing on EU plans for broadband

The European Court of Auditors is currently examining whether the European Commission and the Member States are on-track to achieve the Europe 2020 broadband objectives.

The 2010 Digital Agenda for Europe envisaged bringing basic broadband to all Europeans by 2013 and ensuring fast broadband coverage for all Europeans by 2020, as well as having over 50% of households subscribe to ultra-fast broadband by 2020. Studies by the European Commission and the European Investment Bank estimate that up to €270 billion will be required to achieve the 2020 broadband targets. EU broadband infrastructure financing accounts for over €14 billion in the current programme period.

[Click here for our Audit Brief](#)

Landscape Review



Published on
19 September 2017

EU action on energy and climate change

Effective action on energy is essential to tackle climate change, according to a new landscape review of EU Action on Energy and Climate Change published by the European Court of Auditors. Energy production and use account for 79% of EU greenhouse gas emissions, say the auditors. Even if efforts to cut greenhouse gas emissions are successful, adapting to changes in the climate is necessary. By the end of the century, Europe's climate will be significantly different even under the temperature increase of no more than 2°C envisaged by the 2015 Paris agreement.

The landscape review provides an overview of EU action; summarises key audit work by the European Court of Auditors and EU national audit institutions; and identifies the main challenges, in order to inform both the legislative debate and future audit work.

[lick here for our full Landscape Review](#)

Audit Brief

Published on
21 September 2017

Air quality in the EU

The European Court of Auditors is currently examining the effectiveness of EU action to reduce the health risks from air pollution.

Recent studies have found that air pollution is the main environmental cause of premature death among EU citizens: fine particulate matter was considered responsible for an estimated 436 000 premature deaths in the EU in 2013, nitrogen dioxide for 68 000 and ground-level ozone for a further 16 000. Air pollution tends to be more severe in cities than in the countryside.

The EU has established a legislative framework to reduce air pollution. The Ambient Air Quality Directive lays down common measurement techniques, criteria for assessing ambient air quality and binding limit values for the atmospheric concentration of the main air pollutants. The EU also co-finances a number of measures to improve air quality, mostly through the European Structural and Investment funds, EU research programmes and the LIFE programme. Our audit is considering whether these actions have been effective in reducing the health risks from air pollution.

[Click here for our Audit Brief](#)

**Special report
N° 14/2017**

Published on
26 September 2017

Performance review of case management at the Court of Justice of the European Union

In this performance review, we assessed the CJEU's case management processes, in particular whether the procedures in place promoted the efficient handling of cases lodged and whether their timely resolution could be enhanced.

In recent years the CJEU has increased its focus on timeliness of case management and progress has been made to reduce the significant backlog of cases that had built up at the General Court by the end of 2016.

Our review concluded that the CJEU could further enhance these positive results by considering a move towards more active individual case management, using tailored time-frames and taking account of the human resources employed, and by taking certain other steps to enhance management systems.

[Click here for our full Special Report](#)

**Annual Report
2016**

Published on
28 September 2017

2016 Annual Report

There has been a sustained improvement in the estimated level of error in payments from the EU budget. About half of EU spending audited in 2016 was below the 2% threshold for material level of error. As a result, the European Court of Auditors (ECA) has issued a qualified opinion on 2016 payments, rather than an adverse one. This is the first qualified opinion since the ECA began to provide an annual statement of assurance in 1994. In addition, the ECA has given a clean opinion on the 2016 EU accounts' reliability, as has been the case every year since 2007. Revenue in 2016 was free from material error.

[Click here for our full Annual Report](#)

EDITION HIGHLIGHTS

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Plus interviews with (former) ECA staff members at the occasion of the 40th anniversary of the ECA