

## AMENDMENT FORM

### Suggestion for amendment of Article 22

By Mrs Lena Hjelm-Wallén and Mr Sven-Olof Petersson, government representatives, and Mr Sören Lekberg, national parliament representative.

Status :               - Member: Hjelm-Wallén and Lekberg  
                             - Alternate: Petersson

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### Article 22 : The Court of Auditors

1.       The Court of Auditors shall carry out ~~the~~ **financial and performance** audit.<sup>1</sup>
2.       It shall examine the accounts of all Union revenue and expenditure, and shall ensure good financial management.
3.       ~~It shall consist of one national of each Member State. In the performance of their duties, its members shall be completely independent.~~<sup>2</sup> **The European Union Audit Office shall have legal personality. It shall be managed and directed by a Board of Auditors General and supervised by a Governing Committee.**
4.       **The Governing Committee shall consist of one representative nominated by each Member State. The Committee shall be responsible for the approval of the Office's annual business plan and annual activity report. The Committee shall act by qualified majority.**
5.       **The Board of Auditors General shall consist of nine (9) members, appointed by the Council for a term of six years and drawn from the Member States on a rotational basis decided by the Council. The Council shall appoint one member to be President of the Board of Auditors General for a term of three years. For these purposes the Council shall act by a qualified majority, after consulting the European Parliament.**
6.       **The Board shall be responsible for the business of the Office under the authority of the President. It shall also be responsible for preparation of the annual business plan and annual activity report for the approval of the Governing Committee, and for the appointment of senior officials.**
7.       **Members of the Board of Auditors General shall be chosen among persons who belong or have belonged to external audit bodies or who are especially qualified for the office.**

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<sup>1</sup> To make the task of the Court of Auditors more clear.

<sup>2</sup> We propose a complete new text on the Court of Auditors, either to be placed here or in Part II of the Constitution. Our proposal aims at reforming the European Court of Auditors (ECA) in order to make it a more effective institution. The current structure is not designed for operational or management convenience, nor does it maximise efficiency. The current operational and management constraints will become more acute with the accession of at least 10 new Members. Therefore we propose to replace the large Court with:

- I.       a nine member Board of Auditors General, made up from Member States on a rotational basis, with an executive President at its head; and
- II.      a Governing Committee, with a representative from each Member State to elect the President and agree the annual business plan.

**Their independence must be beyond doubt, they shall neither seek nor take instructions from any Government or from any other body and they must refrain from any action incompatible with their duties.**

- 8. The Members of the Board of Auditors General may not, during their term of office, engage in any other occupation, whether gainful or not. When entering upon their duties they shall give solemn undertaking that, both during and after their term of office, they will respect the obligations arising there from and in particular their duty to behave with integrity and discretion as regard the acceptance, after they have ceased to hold office, of certain apportionments or benefits.**
- 9. Apart from normal replacement, or death, the duties of a Member of the Board of Auditors General shall end when he resigns, or is compulsorily retired by a ruling of the Court of Justice pursuant to paragraph 8. The vacancy thus caused shall be filled for the remainder of the Member's term of office by the Council. Save in the case of compulsory retirement, Members of the Board of Auditors General shall remain in office until they have been replaced.**
- 10. A Member of the Board of Auditors General may be deprived of his office or of his right to a pension or other benefits in its stead only if the Court of Justice, at the request of the Board of Auditors General, finds that he no longer fulfils the requisite conditions or meets the obligations arising from his office.**
- 11. The Council shall determine the conditions of employment of the President and members of the Board of Auditors General and any allowances paid to members of the Governing Committee.**
- 12. The provisions of the Protocol on the privileges and immunities of the European Communities applicable to the Judges of the Court of Justice shall also apply to Members of the Board of Auditors General.**