

European Court of Auditors

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URL: http://www.cvce.eu/obj/european_court_of_auditors-en-03726b57-8e08-4c93-af15-bf8721590763.html

Last updated: 08/07/2016



European Court of Auditors

The Court of Auditors was created by the *Treaty amending Certain Financial Provisions of the Treaties establishing the European Communities and of the Treaty establishing a Single Council and a Single Commission of the European Communities* which was signed in Brussels on 22 July 1975 and entered into force on 1 June 1977. Officially established on 18 October 1977, the Court of Auditors held its first session on 25 October of the same year.

Initially, the Court of Auditors was not a Community institution. It was set up as an external audit body with an undefined legal status, to audit Community finances and replace the two existing audit bodies: the Auditor of the European Coal and Steel Community (ECSC) which was wound up on 23 July 2002, and the Audit Board of the European Economic Community (EEC) and the European Atomic Energy Community (EAEC or Euratom).

In 1992, the Treaty on European Union (TEU), signed on 7 February in Maastricht, put an end to the doctrinal debate on the legal status of the Court of Auditors by definitively promoting it to the rank of a Community institution. Since that time, the Court of Auditors has been included as the fifth institution in the three basic Treaties of the Communities (Article 4 of the EC Treaty and Article 3 of the EAEC Treaty, as amended by the TEU, becoming Article 7 of the EC Treaty and Article 3 of the EAEC Treaty after the Treaty of Amsterdam; see also Article 7 of the ECSC Treaty, becoming Article 6 of the EAEC Treaty after the Treaty of Amsterdam). At the same time, provisions relating to the Court of Auditors have been transferred from the section headed 'Financial Provisions' to that headed 'Institutional Provisions'. Furthermore, by virtue of its institutional status, the Court of Auditors had gained access to the Court of Justice and may bring actions before it for failure to act (former Article 175 of the EC Treaty, which became Article 232 after the Treaty of Amsterdam).

The Treaty signed in Amsterdam on 2 October 1997 strengthened the institutional role of the Court of Auditors. It was empowered to bring actions for annulment before the Court of Justice under the same conditions as the European Parliament and the European Central Bank (ECB), i.e. for the purpose of protecting its prerogatives (the third paragraph of Article 230 of the EC Treaty).

Furthermore, the Court of Auditors which, under the Maastricht Treaty, was not considered to be the Court of Auditors of the Union, since it did not appear with the other institutions under Article E of the common provisions, now appears, after the Amsterdam reform, in Article 5 of the Treaty on European Union. Therefore, in addition to auditing the finances of the three Communities (first pillar), the Court of Auditors is also responsible for auditing expenditure linked to the common foreign and security policy and to police and judicial cooperation in criminal matters (second and third pillars).