


# Powers of the European Court of Auditors

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The Court of Auditors fulfils two main functions: an audit role and an advisory role.

The *Financial Regulation applicable to the general budget of the European Communities* sets out important details regarding the responsibilities of the Court as defined in the Treaties, notably under Article 248 of the EC Treaty and Article 160c of the EAEC Treaty (cf. also Article 45 of the ECSC Treaty expired on 23 July 2002).