



Plenary sitting

A9-0027/2019

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REPORT

on the nomination of Nikolaos Milionis as a Member of the Court of Auditors
(C9-0125/2019 – 2019/0812(NLE))

Committee on Budgetary Control

Rapporteur: Sándor Rónai

CONTENTS

	Page
PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION.....	3
ANNEX 1: CURRICULUM VITÆ OF NIKOLAOS MILIONIS	4
ANNEX 2: ANSWERS BY NIKOLAOS MILIONIS TO THE QUESTIONNAIRE	11
PROCEDURE – COMMITTEE RESPONSIBLE	19

PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on the nomination of Nikolaos Milionis as a Member of the Court of Auditors
(C9-0125/2019 – 2019/0812(NLE))**

(Consultation)

The European Parliament,

- having regard to Article 286(2) of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0121/2019),
 - having regard to Rule 129 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0027/2019),
- A. whereas Parliament's Committee on Budgetary Control proceeded to evaluate the credentials of the nominee, in particular in view of the requirements laid down in Article 286(1) of the Treaty on the Functioning of the European Union;
- B. whereas at its meeting of 12 November 2019 the Committee on Budgetary Control heard the Council's nominee for membership of the Court of Auditors;
1. Delivers a favourable opinion on the Council's nomination of Nikolaos Milionis as a Member of the Court of Auditors;
 2. Instructs its President to forward this decision to the Council and, for information, to the Court of Auditors, the other institutions of the European Union and the audit institutions of the Member States.

ANNEX 1: CURRICULUM VITÆ OF NIKOLAOS MILIONIS

- Member of the European Court of Auditors (Dean, Chamber I)
- Vice-President of the Hellenic Court of Audit
- Assistant Professor of Public Finance Law, Panteion University of Social and Political Sciences, Athens

EDUCATION

- Secondary school in Artas
- Graduate of the School of Law, University of Athens (Department of Law)
- Graduate of the Hellenic National School of Public Administration (Department of Administrative Justice)
- PhD from the School of Law, University of Athens
- *Diplôme d'études approfondies* (Diploma of Further Studies in Public Law), University of Paris I
- *Diplôme d'études approfondies* (Diploma of Further Studies in Public Accounting), University of Paris VIII

PROFESSIONAL EXPERIENCE

With the European Court of Auditors:

- Dean of Chamber I (Rural Development, Environment, Climate Change, Fisheries) (since June 2018)
- As a member of the European Court of Auditors, I was responsible for the Chapter on Security and Citizenship of the 2015 Annual Report, and I have been responsible for the Natural Resources Chapter since 2016. I was also Rapporteur for the Special Reports on the Common Agricultural Policy and the Environment: No 1/2017 (Natura 2000), 26/2016 (Cross-Compliance), 25/2016 (Land Parcel Identification Programme), 25/2015 (EU Support for Rural Infrastructure).
- Member of the Administrative Committee of the European Court of Auditors
- Member of the Internal Audit Committee (March 2014 to May 2018)
- Member of the editorial board of the Court of Auditors' monthly magazine

With the Hellenic Court of Audit:

- Court of First Instance Judge (*Auditeur*) (1989-1996)
Appellate Judge (*Conseiller Référendaire*) (1996-2004)
Councillor (*Conseiller-Maître*) (2004-2014)
Vice-President (since 2014)
- Member of the Special Court for Disputes on the Remuneration of Judicial Officials provided for in Article 88(2) of the Constitution and of the Special Court for Mistrial Cases provided for in Article 99 of the Constitution for the 2008-2009 court session
- President of the 7th Echelon of the Hellenic Court of Audit (pre-contract verification of public services) (2011-2013)
- President of Section I (2012) and Section VI (2013) of the Hellenic Court of Audit
- President of the Hellenic Authority for Victim Compensation at the Ministry of Justice, Transparency and Human Rights (2009-2011)
- Member of the Audit Committee for the finances of political parties and parliamentary candidates, Article 21 of Law No 3023/2002 (2012-2013)
- Chair of the Committee for introducing new audit methods to the Hellenic Court of Audit as part of the Task Force (2012-2013)

General audit tasks:

- Chair of the Athens Concert Hall Organisation audit committee (1997-2006)

LANGUAGES

- English and French

PARTICIPATION IN LEGISLATIVE COMMITTEES

- Public Legacies Bill
- Law No 4055/2012 on Fair Proceedings and Reasonable Duration Thereof
- Law No 3852/2010 on a New Architecture of Local Government and Decentralised Administration - Kallikratis Programme
- Law No 3871/2010 on Financial Management and Responsibility

TEACHING EXPERIENCE

- **University of Athens (Department of Law)** Teaching Court of Audit Law at the Postgraduate School of Public Law (2007-2010)
- **University of Piraeus:** Teaching International and European Tax Law, 5th semester, Department of International and European Studies, (Presidential Decree 407/1980) (2003-2005)
- **Panteion University:** Teaching European Public Institutions and European Financial Law at the Postgraduate School of the General Faculty of Law (2005-2018)
- **National Centre of Public Administration:** Teaching special subjects relating to Fiscal Law at the Civil Servants' Training Institute (1996-1997)
- **National School of the Judiciary:** Teaching special subjects relating to Administrative Law (1998), the European Court of Auditors and European Administrative Law and the Community Freedoms (2001-2013)

BOOKS

1. **The Institutional Role of the Hellenic Court of Audit**
(*PhD thesis*)
1st ed., 2002 (introduction by G. Papadimitriou), Ant. N. Sakkoulas Publishers, 557 p.
2nd ed., 2006, 662 p.
2. **The Court of Auditors: Modern Trends and Evolution**
2012, Nomiki Vivliothiki, 370 p.
3. **The European Court of Auditors**
1999, Ant. N. Sakkoulas Publishers, 232 p.
4. **Elements of European Fiscal Law**
1st ed., 2004, Ant. N. Sakkoulas Publishers, 142 p.
2nd ed., 2008, Ant. N. Sakkoulas Publishers, 323 p.
5. **Observations**
2005, Ekdoseis ton Filon Publishers, 208 p.
(*Essays on social and literary issues*) Awarded the 2009 Panayiotis Foteas Prize
6. **Traces and Palimpsests**
2009, Evthini, Analogio 31, 136 p.
(*Collection of essays*), 2010

ARTICLES

- 1. The Justification of Administrative Acts. An Attempt at a Critical Approach to the Case-Law of the Greek Court of Audit and its Relationship with the Corresponding Case-Law of the Council of State**
'Deltio Elenktikou Synedriou', (Court of Audit Newsletter), Volume 11-12, (1991) pp. 237-258
- 2. Reflections on the Audit of State Funding for Political Parties by the Greek Court of Audit**
'To Syntagma' (The Constitution), No 17, (1991), pp. 529-543
- 3. Jurisprudence Resulting from the Incidental Review of Administrative Acts by the Greek Court of Audit**
'Dioitiki Diki' (Administrative Justice), Year 4 (1992), pp. 249-266
- 4. Control of Public Enterprises and the Court of Audit**
'Dioitiki Diki' (Administrative Justice), Year 5 (1993) pp. 1121-1139
- 5. Bodies and Mechanisms for the Audit of Funding for Political Parties**
'Koinovoulevtiki Epitheorisi' (Parliamentary Review) journal, 1993 Special Edition: 'I chrimatodotisi ton politikon kommaton' (The Funding of Political Parties), 15-16, pp. 20-29
- 6. Critical Approach to the Concept of the 'Public Accountant' (Comptable Public) in Greek and French Financial Law**
'Dioitiki Diki' (Administrative Justice) journal, Year 7 (1995), pp. 818-832
- 7. The European Court of Auditors and the formation of the 'European Style of Audit'**
Collection in honour of Professor Dimitris Korsou, 1998, pp. 277-311
- 8. Comparative Review of the Legal Nature of the Supreme Audit Institutions of the Member States of the European Union**
Published in the Volume entitled: 'Oi dikaiodosies tou Elenktikou Synedriou kai i symbvoli tou stous thesmous' (The Procedures of the Court of Audit and its Contribution to the Institutions', Ethniko Typografio, Athens, 1998, pp. 65-76
- 9. Fraud intended to damage the interests of the European Union and the Court of Auditors**
Published under the title: 'Katapolemisi tis diafthoras ton kratikon leitourgon kai ypallilon' (Combating Corruption of Civil Servants and Public Employees), International Conference, Athens, 22-23 October 1999, under the aegis of the Ministry of Justice, Ant. N. Sakkoulas Publishers, 2001, pp. 241-259
- 10. Preventive Audit of Public Spending: Needs and Future Developments**
Volume in honour of Professor P. D. Dagtoglou, Ant. N. Sakkoulas Publishers, 2002, p. 225-255
- 11. Considerations relating to the Financial Audit of Local Public Authorities**

'Dimos' (Municipality), Volume 4 (2002), pp. 3-14

12. Corruption and Public Administration

'Dioitiki Diki' (Administrative Justice), Year 15 (2003), Volume 2, pp. 273-293

13. The Public Finance Law Judge before the European Court of Human Rights

'Elliniki Epitheorisi Evropaikou Dikaiou' (Greek Review of European Law) (2003), pp. 391-412

14. Contemporary Views on Pension Law

'Timitikos Tomos Elenktikou Synedriou' (volume devoted to the Court of Audit) (2004), pp. 615-640

15. Considerations relating to the Enforcement of Pension Decisions against the Hellenic Public Service

'Diki' (Justice), No 35, April 2004, pp. 404-413

16. Case-Law Influence on Government Budget

'Epitheorisis Dimosiou Dikaiou' (Review of Public Law), 2005, pp. 701-719

17. The Limited Retroactivity of the Payment of Pensions: Issues relating to Article 60(1) of the Pensions Code

EDKA (Social Security Law Review), 2005, pp. 801-813

18. The Economic Analysis of the Law as an Instrument for Shaping and Seeking the Most Effective Solution

EDKA (Social Security Law Review), 2005, pp. 2-9

19. Financial Audit of Local Public Authorities: The French Example

'Epitheorisis Dimosiou Dikaiou' (Review of Public Law), 2006, pp. 46-61

20. Anticorruption strategies within the competences of the Supreme Audit Institutions in the European Union

Comparative Study of the anticorruption systems within the competencies of the Supreme Audit Institutions of Europe, European Public Law Series, Vol. LXXXII, 2006. p. 25 et seq., 321 et seq., 443 et seq.

21. Optional and Mandatory Expenditure by Local Public Authorities Expenditure and Problems with Implementing their Budgets

'Efimerida Dioitikou Dikaiou' (Administrative Law Newspaper), 2007, pp. 375-380

22. Questions of Interpretation for the Implementation of Regulation (EEC) No 1408/71 in the Case-Law of the Greek Court of Audit

EDKA (Social Security Law Review), 2007, pp. 817-826

23. European Integration and National Financial Sovereignty

'Dioitiki Theoria kai Praxi: Dioikisi kai Koinonia' (Administrative Theory and Practice: Administration and Society), Sakkoulas Publishers, 2007, pp. 245-268

24. Relationship between Judicial Control and Audit Findings

'Timitikos tomos Nomikou Symvoliou tou Kratos' (volume devoted to the Council of State), Ant. N. Sakkoulas Publishers, 2008, pp. 677-707

25. Questions of Interpretation of Financial Provisions: Positions and refutations

Volume published in honour of Loukas Theocharopoulos and Dimitra Kontogeorga Theocharopoulou, Aristotle University of Thessaloniki, Volume 1, 2009, pp. 461-476

26. The Tension Surrounding the Natural Court for Pre-Contract Verification of Public Contracts

'Theoria kai Praxi Dioikitikou Dikaiou' (Theory and Practice of Administrative Law), 2010, pp. 1001-1010

27. The Effect of Article 6(1) of the European Convention on Human Rights on the French Court of Auditors

'Theoria kai Praxi Dioikitikou Dikaiou' (Theory and Practice of Administrative Law), 2011, pp. 217-228

28. The Incidental Audit of Promotions of Civil Servants by the Greek Court of Audit

Volume published in honour of Professor T. Panagopoulou, 2011, Sakkoulas Publishers, pp. 505-526

29. Social Freedoms and the Environment: An Asymptotic Relationship of the European Economic Constitution

'Elliniki Epitheorisi Evropaikou Dikaiou' (Greek Review of European Law), 1/2011, Vol. 31, pp. 1-10

30. Information Note on the Treaty of Lisbon and its Tax Provisions

Published in the collection: *'Oi Piges tou Evropaikou Forologikiou Dikaiou. Protogenes kai paragogo dikαιο prin kai meta ti Lissavona.'* (Sources of European Tax Law. Primary and Secondary Law Before and After Lisbon), Nomiki Bivliothiki, 2012, pp. 38-54

31. The (European) Court of Auditors (Articles 285-287 TFEU)

Published in the collection: *'Synthiki EE kai SLEE, Kat' arthro ermineia'* (TEU and TFEU, Article-by-Article Analysis), Ed. V. Christianos, Nomiki Vivliothiki, 2012, pp. 1174-1195

32. Towards a New Financial Governance of the State

'Theoria kai Praxi Dioikitikou Dikaiou' (Theory and Practice of Administrative Law), 2012, pp. 797-817 - Volume published in honour of Professor Nikolaos I. Barbas, 2013, Sakkoulas publishers, pp. 251-283

33. European economic governance: from fiscal self-discipline to strengthening of supervision

Journal of European Court of Auditors, December 2014, no 11, p. 9-13

34. The Medium-Term Framework for an Economic Strategy: An Initial Approach

50th Anniversary Edition for the Ordinary Administrative Courts, Sakkoulas publishers, 2015, pp. 793-810

35. The Uncompleted Move Towards a European 'Economic Constitution'

Volume published in honour of Professor Panayiotis Kanellopoulos, Sakkoulas Publishers, 2015, pp. 477-501

36. European Economic Governance and National Policies: From Economic ‘Self-Discipline’ to the Strengthening of Supervision

Volume published in honour of Vasileios Skouris, Sakkoula Publishers, Athens - Thessaloniki, 2016, pp. 265-282

37. The European Semester

Gestion et Finances Publiques, 2016, pp. 124-130

38. The European Semester as a Means of Coordinating and Supervising the Economic Policies of the Member States of the European Union

‘Dikaiomata tou Anthropou’ (Human Rights), No 72/2017, pp. 383-403

39. Follow-up of audit recommendations: the ECA experience

Journal of European Court of Auditors, November 2017, no 11, pp. 32-37

40. Regards croisés sur le financement public du monocamérisme en Grèce

Gestion et finances publiques « 2^e symposium européen des finances publiques: Le financement public des Parlements en Europe en débat. No 5 - 2018, pp. 26-32 (I wrote the second part of the article entitled ‘Le Contrôle de la Cour des Comptes’)

ANNEX 2: ANSWERS BY NIKOLAOS MILIONIS TO THE QUESTIONNAIRE

Performance of duties: lessons learnt and future commitments

1. What are your main achievements as a member of the ECA? What were the biggest setbacks?

I have been a dedicated Member publishing 7 Special Reports and 4 Annual Report Chapters over the past 6 years. I have received positive feedback on these audits at Parliament and Council hearings, as well as during briefings to media and other stakeholders.

My colleagues have entrusted me with important horizontal responsibilities (coordination, programming, methodology etc.). I am currently the Dean of Chamber I responsible for examining “the sustainable use of natural resources” and a Member of the Administrative Committee. For over two years, I was the Member representing Chamber I in the “Coordination, Evaluation, Assurance and Development” (CEAD) Chamber. I was also a member of the Internal Audit Committee for two years and I am currently a member of the Editorial Board for the ECA’s Journal.

I had two types of challenges to overcome regarding the performance audits. The first one was to handle some very technical topics such as on the Greenhouse Gas Inventories, the Land Parcel Identification System or Cross-compliance and produce an audit report with relevant recommendations for experts while, at the same time, accessible to a wider public. The second challenge was to add value in areas attracting a lot of public interest and for which many reports are already available, such as Organic Products or Natura 2000. I believe we achieved bringing a new perspective, by focusing on our area of expertise: the sound management of EU policies and related funding.

The main setback that I experienced was the slow progress towards “single audit”. The work of the ECA would be more efficient if we could make better use of the checks done by other auditors. This objective was part of our 2018-2020 strategy, in particular for the statement of assurance. A necessary pre-condition is that we are able to confirm that the work of the other auditors is reliable. This has proven to be more difficult than expected in the area of MFF Heading 2 – ‘Natural Resources’, for which I am Reporting Member. Our Annual Reports and the Special Report No 7/2017 have repeatedly pointed to weaknesses, both at the level of the Commission and at the level of the certification bodies in the Member States. We issued recommendations to improve the situation.

2. What are the main lessons learnt in your field of competences / results achieved in your duties and audit tasks?

Since 2016, I am the Reporting Member for the Annual Report’s Chapter 7 on “Natural Resources” covering expenditure of 58 billion euros or about 37% of EU budget (2018 figures). In 2015, I was the Reporting Member for the first year the ECA prepared a separate Annual Report Chapter on “Security and citizenship”.

I have been the Reporting Member for the following performance audit reports:

- Special Report No 24/2014: Is EU support for preventing and restoring damage to forests caused by fire and natural disasters well managed?

- Special Report No 25/2015: EU support for rural infrastructure: potential to achieve significantly greater value for money
- Special Report No 25/2016: The Land Parcel Identification System: a useful tool to determine the eligibility of agricultural land – but its management could be further improved
- Special Report No 26/2016: Making cross-compliance more effective and achieving simplification remains challenging
- Special Report No 1/2017: More efforts needed to implement the Natura 2000 network to its full potential
- Special Report No 4/2019: The control system for organic products has improved, but some challenges remain
- Special Report No 18/2019 on greenhouse gas emissions inventories (to be published in November 2019)

One of the main lessons I would retain is the importance of having an open dialogue and applying what the ECA’s methodology refers to as the “no surprise approach”. Such an approach helps build a constructive and direct relationship with our auditees. It is key to our understanding of the difficulties faced in the implementation of EU policies and to making more specific and useful recommendations. Effective communication requires trust and good will from both sides, to achieve a better outcome for the audit, but most importantly for the EU citizens.

Open dialogue is not only a good practice towards auditees, it is also essential in the relationship we build with the Parliament and other stakeholders. An audit is more relevant when it is aligned with current or upcoming political priorities and when it is based on a wide consultation of policy experts and representatives of the civil society.

3. What added value could you bring to the ECA on your second term and/or particularly in the area you would be responsible for? Would you like to change your area of responsibility? What motivates you?

My colleagues and myself in Chamber I have been contributing to shaping the future of some key EU policies. Our opinion on the new CAP pointed to the need to base the proposal on a long-term vision for EU agriculture, a more detailed assessment of farmers’ incomes, clear environmental ambitions and an effective performance and accountability framework. Our reports on climate-related issues should help focus the efforts to reach the EU’s ambitious long-term targets for the reduction of greenhouse gas emissions. I believe we will add value by continuing on this track, following up on the issues we already raised and examining the effects of current and future policies.

As an auditor, a judge and an academic, I built on my past experiences to bring different perspectives into our audit work. I also have been very motivated by the areas covered by Chamber I and am ready to face the challenges ahead. I would appreciate remaining in the same Chamber at the start of a possible second term. However, I also consider it a good practice for auditors to rotate after some years, to apply the experience gained to new areas and let different auditors look into the topics one was previously covering.

4. How do you make sure to reach the planned audit objectives of an audit task? Have you ever been in the situation where you could not realize the audit task and for which reasons? How do you operate in such controversial situations?

Audits may, like any project, face implementation difficulties leading to delays or some problems to deliver the planned result. To avoid such situations, I closely supervise the audit work from the planning, to execution and reporting. I try to anticipate difficulties and I am responsive and flexible when they appear. As a result, I never had to cancel an ongoing audit task. It was sometimes needed to adjust the original plan to reality and experience slight delays. I always preferred delivering a high quality report, based on sufficient evidence and making relevant recommendations, even when this could mean a few weeks of delay.

5. If you were reconfirmed for a second mandate and hypothetically, if you were elected Dean of a Chamber in the ECA, how would you steer the work to define its priorities? Could you give us two or three examples of areas to focus on in the future?

As Dean of Chamber I, I believe our priorities for the next years should be to assess the post-2020 CAP delivery model, the efforts to make agriculture more environment- and climate-friendly, the coherence of EU policies with the 2030 and 2050 greenhouse gas reduction targets, the effectiveness of renewable energy and climate adaptation projects, and how the EU addresses other environmental challenges (biodiversity, water and air quality, plastics, etc.).

6. If you had to manage the selection of audit tasks in view of the preparation of the ECA annual working programme, on which basis would you make your choice among the list of priorities received from the Parliament and/or the CONT committee? What would you do if a political priority does not correspond to the ECA risk assessment of the Union's activities?

The selection of audit tasks should consider a number of factors: auditability (depending on the ECA's mandate, the share of responsibilities between the EU and Member States), materiality (in terms of budget or by nature), timeliness (link to a proposal to revise a policy, for instance), relevance for stakeholders and added value. The suggestions from the Parliament's Committees are very useful in this context, as they indicate clear political priorities. We have taken many of these suggestions on board in our annual work programme. We also provide feedback to the Parliament on the reasons for choosing a different moment to audit a topic or addressing it through a different angle.

Management of portfolio, working methods and deliverables

7. Producing high quality, robust and timely reports is key:
- How would you ensure that the data used in an audit are reliable and that the findings are not outdated?

When referring to external data, we are careful to use the latest available information at the time of our audit and to update it if possible when drafting the report. We generally depend on the timeliness of external sources. We always use credible sources (from statistical offices, data checked by the Commission on the basis of Member States' submissions, scientific studies etc.) and explain any uncertainty about the reliability of the information.

For the data that the ECA produces, as for any evidence we present in our reports, we have quality control procedures in place to ensure the accuracy and reliability of the information.

– How would you improve the quality and pertinence of the recommendations?

In recent years, we have improved our procedures to arrive at our recommendations and now include target implementation dates discussed with the auditee. We have an internal “drawing conclusions” session, together with staff not directly involved in the audit, to discuss the main messages. It is a very important step helping us to structure our report. We usually gather again to discuss recommendations once a first draft of the report is available. It is then very important to have an open discussion with our auditees, to see if we can improve our recommendations (for instance, considering the cost of implementation, integration into ongoing initiatives, the timeframe needed for implementation). An open discussion usually contributes to our mutual understanding, but it does not mean that we can always reach an agreement. The ECA remains responsible for forming its own independent opinion and to make public any important difference of views with the auditee.

8. The aim of the ECA’s reform is to establish a stronger accountability relationship between the audit team and the rapporteur member:

– Given your experience, do you think that the role of a member is to be more involved in the audit work?

The role of the Reporting Member is essential at the planning stage, when the objectives of the audit are defined, during the execution stage to ensure the quality of the initial findings sent to our auditees and at reporting stage to check that the conclusions and recommendations of the report are clear and well supported. It is also important to leave some autonomy and responsibility to the auditors who develop a specific expertise throughout the audit work. Motivation of the whole team is essential to delivering a high quality report.

– Would you change the way you work with an audit team? If yes, how?

I have established very open and professional relationships with the different audit teams I had the pleasure to work with. I think it is very important to involve the core auditors (principal manager and head of task, in particular) throughout the whole process, from the initial discussions to the presentation of the report to the Parliament, the Council, the media and other stakeholders. It gives the team a real sense of ownership. It helps them better understand and answer the expectations of our readers.

9. What would be your suggestions to further improve, modernise the ECA functioning, programming and work (audit cycle)? After your first mandate, could you give us a positive aspect of the ECA working and a negative one?

The ECA has greatly improved its procedures for programming its work. We have developed and are regularly updating “policy scans” to monitor the developments in all main policy areas of the EU. Based on these policy scans and on the suggestions received by stakeholders, we develop a wide range of audit ideas that we discuss at various levels, before the Members agree on the final selection. This process is run annually, however I believe that it would be preferable to integrate it in a multi-annual perspective, to better anticipate the upcoming important issues for our stakeholders.

A positive aspect at the ECA is surely the competence, motivation and diversity of the staff. It is a pleasure working in such a stimulating environment, giving us an opportunity to learn and to improve continuously.

A more difficult issue is for such a diverse Institution, with responsibilities over the whole EU policies and budget, to act as one. As a Reporting Member we focus on the audits under our responsibilities, Chambers consider only their own audit area and it is a challenge for each one of us to keep track of what is happening in other areas and take a global approach. We have a number of procedures to help us work as a single Institution.

10. Under the Treaty, the Court is required to assist Parliament in exercising its powers of control over the implementation of the budget in order to enhance both the public oversight of the general spending and its value for money:

- With the experience of your first term, how could the cooperation between the Court of Auditors and the European Parliament (Committee on Budgetary Control) on auditing the EU budget be further improved?

The cooperation between our two institutions is operating well. We are attentive to the needs of the CONT and other Committees of the Parliament when preparing our annual work programme (see also reply to question 6). We are producing relevant reports that are generally well received and give rise to interesting debates in the CONT hearing. We have also built good relationships with the specialised Committee of the Parliament where we present more and more of our reports. However, we currently have little exchanges at the stage of the planning of our audits, when we are reflecting on the main risks and the audit questions we aim to answer. I think we could consider having such discussions at an informal level, establishing early contacts between our institutions.

- Similarly, how to strengthen relations between ECA and national audit institutions?

The ECA has developed its presence at Member State level. In the first year of my mandate, I established contact with the Hellenic Parliament. I am now presenting every year the results of the work of the ECA at a joint parliamentary committee meeting of the Standing Committee on Economic Affairs and Special Standing Committee of European Affairs. This contributes to raising awareness about European issues at national level. I believe it is also an indirect way to raise interest on European topics in national Supreme Audit Institutions (SAIs). We have carried out some cooperative audits, including one on air quality in Chamber I (Special Report No 23/2018), and we are regularly in contact with other SAIs through EUROSAI working groups to launch further initiatives. Cooperative audits can be particularly relevant for areas of shared competence between the EU and the Member States. We need to develop our cooperation further with national SAIs and overcome the practical difficulties we experienced.

In the specific case of Greece, the ECA has also been providing technical assistance to the Hellenic Court of Audit, in particular to develop its capacity to carry out more performance audits.

11. How will you support the Parliament in the achievement of the shortening of the discharge procedure? What actions can be undertaken from your side?

The ECA has taken steps to shorten the time needed to prepare its Annual Report. It is now

published early October, one month earlier than previously.

To produce our Statement of Assurance, we have to assess to what extent we can draw assurance from the control systems in place and decide on the required level of substantive checks on payments. The more we find the control systems to be reliable, the fewer payments we have to audit after the closure of the financial year. As the quality of the control systems improves, there is therefore a potential to reduce the time needed to produce our Statement of Assurance.

The control systems involve a full chain of actors. Taking the example of the CAP spending, this involves the checks of the paying agencies, the certification bodies, the Commission and ultimately the ECA. As explained above (see question 1, regarding single audit), we (and the Commission as well) continue to find weaknesses at the different layers of this chain. In simple terms, this means that the next controllers in the chain cannot rely to a sufficient extent on the checks carried out by others before. Inefficiencies in the chain of control prolong the time needed to complete the whole cycle and may impact on the moment at which key documents of the Commission can be made available (the EU's consolidated accounts, the Annual Activity Reports of the Directors General, the Commission's Annual Management and Performance Report). I believe a better-integrated and more reliable control system is key to reducing the time needed to produce the ECA's Annual Report.

Independence and integrity

12. What guarantees of independence are you able to give the European Parliament, and how would you make sure that any past, current or future activities you carry out could not cast doubt on the performance of your duties at the ECA?

I have served for over 20 years as Judge at the Hellenic Court of Audit and became Vice-President. As Judges, we have a strong culture of independence based on our constitutional framework and on our established traditions of a Court created in 1833 as an institutional pillar for a newly independent State. As a Member of the ECA, I fully adhere to the Court's Code of Conduct for Members, to our Ethical values and to our auditing standards. Throughout my career, I have never refrained to raise matters that I considered essential for the protection of the citizens' interests.

13. How would you deal with a major irregularity or even fraud in EU funds and/or corruption case involving persons in your Member State of origin? Were you in this situation during your current mandate?

I would transmit any suspected case of fraud in EU funds and/or corruption to the European Anti-fraud Office (OLAF), whether related to Greece or to any other Member State. As an Institution and personally as Members, we apply a zero-tolerance policy.

In practice, such cases are first detected by the audit team, who would contact the ECA's legal service. The President would then forward the information to OLAF. I encourage our auditors to report all suspected cases, however I am not directly involved in their transmission. Our auditors receive training on how to detect and report potential situations of fraud.

It is important to note that only a few of the errors we find can be considered as cases of suspected fraud. Over my three years as the Reporting Member for the Annual Report's Chapter 7 on "Natural Resources", the auditors in charge have sent 10 cases to OLAF. Some

of them were related to Greece.

14. The existence of conflict of interests can trigger a reputation risk for the ECA. How would you manage any conflict of interest?

The ECA has set up an Ethics Committee to assess any relevant matter of an ethical nature. It is composed of two ECA Members and an external expert.

As Members, we must avoid all situations that would constitute a conflict of interest, or might be perceived as such (c.f. article 2 of the Code of Conduct for the ECA Members). I have not been confronted with such a situation during my first mandate. Should I be confronted with a possible conflict of interest in the future, I would inform the Ethics Committee and the ECA's President to ask – in full transparency – that appropriate measures be taken, such as relieving me from any duties on the task concerned.

15. Are you involved in any legal proceedings? If so, what kind?

I am not involved in any legal proceedings.

16. What specific commitments are you prepared to make in terms of enhanced transparency, increased cooperation and effective follow-up to Parliament's positions and requests for audits?

The analysis of the Parliament's requests for audits is part of the ECA's process for preparing its Annual Work Programme (see also reply to question 6). Our analysis is later communicated by ECA's President to the Chair of Conference of Committee Chairs.

The ECA also prepares point-by-point replies to the issues raised by the Parliament during the discharge resolutions.

In addition to these channels of communication, I think we should deepen our collaboration at a more direct and informal level, between CONT and ECA Members, between CONT Secretariat staff and our audit managers.

Other questions

17. Will you withdraw your candidacy to a renewal of mandate if Parliament's opinion on your appointment as Member of the ECA is unfavourable?

I would withdraw my candidacy in such a case.

I would be very grateful if we could continue to work constructively together for the improvement of the Union's policies and of their implementation. Your trust in my professionalism, integrity and independence is key to such a collaboration.

18. Being appointed Member of the ECA requires full attention and dedication to the institution itself and to ensure trust for the Union among its citizens:

– What are your views on the best way to assume these professional duties?

I am fully dedicated to my duties as Member and Dean of the European Court of Auditors. In my daily professional environment, I attach a lot of importance to fostering team spirit,

amongst Members, applying the principle of collegiality at Court and Chamber levels, and within our audit teams, promoting an open and inclusive working atmosphere. When representing the Institution externally, I do my utmost to promote the quality of our reports and recommendations, and ensure we can maximise our impact.

– What are your current personal arrangements in terms of number of days of presence in Luxembourg? Do you plan to change these arrangements?

I live permanently in the city of Luxembourg and remain constantly available to deal with our work priorities. I plan to maintain these arrangements if reappointed.

PROCEDURE – COMMITTEE RESPONSIBLE

Title	Partial renewal of members of the Court of Auditors - EL nominee
References	12531/2019 – C9-0125/2019 – 2019/0812(NLE)
Date of consultation / request for consent	1.10.2019
Committee responsible Date announced in plenary	CONT 9.10.2019
Rapporteurs Date appointed	Sándor Rónai 17.10.2019
Date adopted	12.11.2019
Result of final vote	+: 23 –: 1 0: 0
Members present for the final vote	Matteo Adinolfi, Olivier Chastel, Caterina Chinnici, Lefteris Christoforou, Tamás Deutsch, Martina Dlabajová, Raffaele Fitto, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Cristian Ghinea, Monika Hohlmeier, Tsvetelina Penkova, Markus Pieper, Sabrina Pignedoli, Angelika Winzig, Tomáš Zdechovský
Substitutes present for the final vote	Gilles Boyer, John Howarth, Andrey Novakov, Mikuláš Peksa, Sándor Rónai, Viola Von Cramon-Taubadel
Substitutes under Rule 209(7) present for the final vote	Vera Tax
Date tabled	14.11.2019