

**Question for written answer E-001737/2024
to the Commission**
Rule 144
Costas Mavrides (S&D)

Subject: Question on the EU *acquis*

On the Commission's website, in the section entitled 'European Neighbourhood Policy and Enlargement Negotiations (DG NEAR)', the 35 chapters of the EU *acquis* are outlined¹. The subsection headed 'Chapter 32: Financial control' includes the following reference:

'This chapter also requires an institutionally, operationally and financially independent external audit institution that implements its audit mandate in line with the standards of the International Organisation of Supreme Audit Institutions (INTOSAI) and reports to the parliament on the use of public sector resources.'

In the Commission's 2024 Rule of Law Report – Country Chapter on the rule of law situation in Cyprus², there are various references to these INTOSAI standards.

On 17 May 2021, the EU Contact Committee, which is the assembly of the heads of supreme audit institutions (SAIs) of the EU Member States and the European Court of Auditors (ECA), which was at that time chaired by the ECA, issued a statement³ that included the following wording:

'The *acquis communautaire* provides for an operationally, institutionally and financially independent external audit function, which is in line with the Lima and Mexico Declarations'.

Does the Commission indeed consider that the aforementioned references in Chapter 32 are part of the EU *acquis*?

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¹ European Neighbourhood Policy and Enlargement Negotiations (DG NEAR), 'Chapters of the *acquis*', European Commission website: https://neighbourhood-enlargement.ec.europa.eu/enlargement-policy/conditions-membership/chapters-acquis_en.

² European Commission, *2024 Rule of Law Report*, 'Country Chapter on the rule of law situation in Cyprus' (SWD(2024) 813 final): https://commission.europa.eu/document/download/a3e5a6f3-2dc4-403a-94ea-af42177813e9_en?filename=31_1_58067_coun_chap_cyprus_en.pdf.

³ EU Contact Committee statement (CC 1/2021) in support of the constitutional role, mandate and independence of the Audit Office of the Republic of Cyprus, 17 May 2021: https://www.eca.europa.eu/sites/CC/Lists/CCDocuments/CC_Statement_2021/CC_Statement_in_support_of_CY_EN.pdf.