



2020/0806(NLE)

19.11.2020

DRAFT REPORT

on the nomination of Marek Opiola as a Member of the Court of Auditors
(C9-0350/2020 – 2020/0806(NLE))

Committee on Budgetary Control

Rapporteur: Matteo Adinolfi

CONTENTS

	Page
PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION.....	3
ANNEX 1: CURRICULUM VITÆ OF MAREK OPIOLA	4
ANNEX 2: ANSWERS BY MAREK OPIOLA TO THE QUESTIONNAIRE	6

PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the nomination of Marek Opiola as a Member of the Court of Auditors (C9-0350/2020 – 2020/0806(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 (C9-0350/2020),
 - having regard to Rule 129 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0000/2020),
- A. whereas, by letter of 5 November 2020, the Council consulted Parliament on the nomination of Marek Opiola as a Member of the Court of Auditors;
- B. whereas Parliament's Committee on Budgetary Control then 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;
- C. whereas the committee subsequently held a hearing with the nominee on 7 December 2020, at which he made an opening statement and then answered questions put by the members of the committee;
1. Delivers a favourable/an unfavourable opinion on the Council's nomination of Marek Opiola as a Member of the Court of Auditors;
 2. Instructs its President to forward this decision to the Council and, for information, the Court of Auditors, the other institutions of the European Union and the audit institutions of the Member States.

ANNEX 1: CURRICULUM VITÆ OF MAREK OPIOLA

Professional experience:

27 November 2019 → current
Supreme Audit Office of Poland
Vice-President

12 November 2019 – 27 November 2019
Sejm of the Republic of Poland of the 9th term
Member of Parliament - Deputy of the Sejm

- Special Services Committee
- Rules, Deputies' Affairs and Immunities Committee
- National Defence Committee

2015 – 2019
Sejm of the Republic of Poland of the 8th term
Member of Parliament - Deputy of the Sejm

- Special Services Committee

Committee Chair (from 2015 to 2019)

- National Defence Committee

Committee Deputy Chair (from 2015 to 2019)

- Delegation of the Sejm and the Senate of the Republic of Poland to the NATO Parliamentary Assembly

Head of Delegation (from 2016 to 2019)

2011 – 2015
Sejm of the Republic of Poland of the 7th term
Member of Parliament - Deputy of the Sejm

- Special Services Committee

Committee Chair (from February 2013 to August 2013)
Committee Deputy Chair (from July 2012 to February 2013)

- National Defence Committee

Sub-Committee on the International Co-operation and NATO
Sub-Committee Chair (from 2011 to 2013)

- Delegation of the Sejm and the Senate of the Republic of Poland to the NATO Parliamentary Assembly

Deputy Head of Delegation (from 2012 to 2015)

2007 – 2011
Sejm of the Republic of Poland of the 6th term
Member of Parliament - Deputy of the Sejm

- Special Services Committee
- National Defence Committee

Sub-Committee on the International Co-operation and NATO
Sub-Committee Chair (from 2009 to 2011)

- Delegation of the Sejm and the Senate of the Republic of Poland to the NATO

Parliamentary Assembly
Deputy Head of Delegation (from 2007 to 2011)

2005 – 2007

Sejm of the Republic of Poland of the 5th term

Member of Parliament - Deputy of the Sejm

- National Defence Committee

Committee Deputy Chair (from 2006 to 2007)

- Special Services Committee

- Rules, Deputies' Affairs and Immunities Committee

2002 – 2005

Law and Justice Party Headquarter

- Presidential Office

- Executive Office

Expert

Military experience:

1997 – 2002

Military Troop, Unit no. 2420

Civilian employee

Education:

2003 – 2004

University of Warsaw

Postgraduate studies on the National Security

Postgraduate diploma

1995 – 2003

University of Warsaw

Faculty of Journalism and Political Science

Master of Arts in Political Science

Languages:

Level of language proficiency – English: good

Access to classified information:

Access to the top-secret, EU secret, NATO secret information

Hobbies and interests:

Shooting, canoeing, sailing

ANNEX 2: ANSWERS BY MAREK OPIOLA TO THE QUESTIONNAIRE

Professional experience

1. Please list your professional experience in public finance be it in budgetary planning, budget implementation or management or budget control or auditing.

I have been working in the field of public administration for the past 15 years. After serving as a Member of the Sejm of the Republic of Poland for five terms of office, I took up the position of Vice-President of the Supreme Audit Office. During my time in these roles, I have gained extensive experience of law-making in the field of public finance and of designing, auditing and supervising procedures for implementing the state budget.

I was a Member of the Sejm of the Republic of Poland for more than 14 years, and sat on a number of different committees during that time: the Rules and Deputies Affairs' Committee, the National Defence Committee and the Special Services Committee, on which I served as Vice-Chair and Chair. The work of those committees focused inter alia on the following priority tasks: annual adoption of draft budgets and of reports on the implementation of the state budget, including those produced by high-level institutions such as the Chancellery of the President of the Republic of Poland, the Chancelleries of the Sejm and the Senate, the National Electoral Office, the Ministry of National Defence and the special state security services, including classified budgets and all budgets with the highest security classification. During my terms of office I was involved with 14 state budgets that incorporated 50 classified budgets, 30 budgets produced by the highest-level chancelleries and offices in the country, and 14 budgets relating to national defence.

The experiences I gained in relation to the drafting and implementation of the state budget at parliamentary level served as a useful preparation for the next stage of my career as Vice-President of the Supreme Audit Office, and consequently facilitated the transition from parliamentary oversight over public finances to the independent oversight exercised by an external auditor. My duties as Vice-President of the Supreme Audit Office have allowed me to build a broad base of experience through my contributions to the Office's annual work cycle, ranging from the development of a plan of work for the following year, the planning of audits, self-monitoring and the approval of final documents through to the publication of audit outcomes. My remit includes supervising part of the audit of the implementation of the state budget, which is the most important audit carried out by the Supreme Audit Office.

This year I have supervised more than 80 audits for entities operating in the public finance sector within the framework of budget implementation audits and scrutiny of state monetary policy. In addition, I am currently supervising 50 planned and ad hoc audits by the Supreme Audit Office aimed at scrutinising the use of public funding, including funding at both national and EU level. Based on the appropriate security clearances, I have supervised six audits categorised as state secrets within the framework of the 2019 state budget and four planned audits categorised as classified information. In keeping with normal practice, the Supreme Audit Office exercised scrutiny over around 400 institutions in 2019 and directly supervised audits in around 10% of them, as a basis for producing the *Analysis of implementation of the state budget and monetary policy in 2019*. I supervised budgetary audit procedures for the administrators of key budget headings, including 16 specific-purpose funds operated by central bodies of government administration, lower-level administrators and executive agencies, the special units operating under the auspices of the Ministry of National Defence, and the special forces responsible for public order and security operating under the

auspices of the Ministry of the Interior and Administration. I also supervised budgetary audits at local level concerning lower-level administrators, executive agencies, state legal entities, the provincial administrations in connection with implementation of the provincial budgets, and the local government units and beneficiaries of funding under the state and EU budgets as part of the Operational Programme 'Infrastructure and Environment'.

In terms of their thematic scope, my supervisory activities as Vice-President of the Supreme Audit Office have covered all of the audit types carried out by the Office, allowing me to familiarise myself in detail with the features of planned and ad hoc audits. Some of the audits I have supervised during my professional career to date have related to public security. My day-to-day duties include monitoring progress with the production of audit documents, including classified documents, and performing audit tasks in accordance with the generally applicable legal regulations, standards and objectives for audits and the Supreme Audit Office's audit procedure. I examine and resolve any concerns expressed by the directors of the organisational units responsible for carrying out audits, and my remit also includes overseeing and approving the final documents. I am actively involved in the work of the Council of the Supreme Audit Office, which is the highest-ranking organ within that institution. My activities within that organ include examining concerns raised by the central authorities in relation to budgetary matters and planned audits, approving the analysis of implementation of the state budget and monetary policy and adopting an opinion on the granting of discharge to the Council of Ministers. As a member of the Planning Group, I am also involved in working on the Supreme Audit Office's programme of work, which includes designing audits of implementation of the state budget.

2. What have been your most significant achievements in your professional career?

My most significant achievement in my professional career is the trust placed in me by the Polish people, who entrusted me with the task of serving as a Member of the Sejm of the Republic of Poland for 14 consecutive years. I am proud that my work was so highly valued by my constituents for so many years. I would also like to mention a number of projects that I have been responsible for launching and implementing over a number of years. The first of these is the Płock Oncology Project, which is a cross-political and cross-institutional project aimed at improving the health of the people living in Płock and the surrounding region by providing access to oncological radiotherapy, training for medical personnel and cancer prevention education.

Environmental action has always been a point of particular concern for me. The Oncology Project therefore incorporates research into the impact of air quality on human health. I believe that it is equally important to raise awareness of the problem among young people. This is the goal pursued by the EkoMonster competition, which is a scheme I conceived that is targeted at primary school pupils in the region and that involves designing machines or installations embodying key environmental threats in relation to air quality. Success at regional level was transformed into success at national level in the form of a contest carried out within the framework of Poland's Educational Anti-Smog Network. The winning schools were given smog meters and provided with access to interactive tables containing data on the current air quality in schools, and a special educational project is being carried out by the Scientific and Academic Computer Network (National Research Institute) on that basis.

The third of my most significant achievements is the 'Report on the situation concerning nuisance smells in Poland', which was drafted over a period of three years in collaboration with other countries and national institutions, using reports produced by the Supreme Audit Office, and which prompted action at national level to adopt an Act on the Prevention of

Nuisance Smells.

3. What has been your professional experience of international multicultural and multilingual organisations or institutions based outside your home country?

From 2005 onwards, I belonged to the Delegation of the Sejm and the Senate of the Republic of Poland to the NATO Parliamentary Assembly; in 2007-2015 I served as Vice-Chair, and in 2016-2019 as Chair of the Delegation.

The NATO Parliamentary Assembly, which is based in Brussels, is made up of several hundred parliamentarians from the 29 NATO member countries, 16 associate countries and 8 observers. Its main priorities include strengthening links between the NATO member countries, promoting parliamentary democracy and the market economy, exercising parliamentary oversight over the armed forces and security policy, engaging in dialogue with Russia and Ukraine and building and maintaining contacts between NATO and the national parliament.

I cooperated on an ongoing basis with the members of the national delegations throughout a 12-year period, which included attendance each year at two plenary sessions, a dozen or so external committee meetings and other events organised by the NATO Parliamentary Assembly, NATO and other international organisations such as the Atlantic Council, the Atlantic Treaty Association, the NATO Industrial Advisory Group, the Geneva Centre for the Democratic Control of Armed Forces, the US National Defense University, ISAF and the OSCE. As a result, I had the opportunity to act as an observer during short-term electoral observation missions, inter alia in Ukraine and Georgia.

As Chair of the Delegation, I played an active role in special meetings of the North Atlantic Council held in Brussels, during which I was regularly able to put forward Poland's priorities for trans-Atlantic policy, security and defence. On two occasions (in 2010 and 2018) I hosted sessions of the NATO Parliamentary Assembly in Warsaw, attended by several hundred participants from all the member countries. In 2016, I attended the NATO Summit. As a member of the Defence and Security Committee and the Mediterranean and Middle East Special Group, I was able to work closely together with my counterparts in other countries with a view to monitoring the current geopolitical situation. This involved visiting NATO member countries and other countries within the sphere of NATO's interest. Cooperation of this kind and the necessity of using English as a working language (for documents, meetings and unofficial chats with representatives of other delegations) meant that I gained experience of establishing contacts at international level and of building a knowledge base that allowed me to engage in detailed discussions with other members on the final documents and opinions that would subsequently be put forward and deliberated on by the wider membership during the plenary sessions of the NATO Parliamentary Assembly.

A good example of direct bilateral cooperation is the relationship I was able to establish with the representatives of the Parliament of Afghanistan, who later attended the Spring Session of the NATO Parliamentary Assembly in Warsaw.

4. Have you been granted discharge for the management duties you carried out previously, if such a procedure applies?

Owing to the nature of the roles I have held in my career to date, I have not yet been granted discharge. At the same time, however, I believe that I have undergone scrutiny of a similar kind; firstly by the electorate in the successive elections during which I was elected or re-

elected to the Sejm of the Republic of Poland, and secondly during my tenure as chair of various parliamentary committees, since no requests for my removal were received.

5. Which of your previous professional positions were a result of a political nomination?

The only political nominations that I have received during my career involved my inclusion on the electoral list by my political party. I secured my other public roles on the basis of democratic elections, either general elections (to the national parliament) or parliamentary elections, or on the basis of decisions taken by consensus within a parliamentary forum (committee or delegation chair or Vice-President of the Supreme Audit Office).

6. What are the three most important decisions to which you have been party in your professional life?

In 2016, I made use of the powers granted to me as Chair of the Delegation of the Sejm and the Senate of the Republic of Poland to the NATO Parliamentary Assembly to bring about a decision to organise the 2018 Spring Session of the NATO PA in Warsaw. That date was not a random choice, since Poland celebrated the 100th anniversary of its independence in 2018. I am delighted to report that the event was a great success, and that many parliamentarians from all over the world subsequently returned more than once in a private capacity to Poland in order to visit my country with their entire families.

I am also proud of my decision to devote my efforts to social and ecological projects. Both the aforementioned Oncology Project and the network of air quality gauges installed in schools are currently benefiting citizens and will continue to benefit them for many years to come.

The pandemic that has swept the globe since the start of the year has confronted us with an unprecedented challenge. It has forced each and every one of us to adapt to a new normal at work, at home and in our relationships with others. In my capacity as Vice-President of the Supreme Audit Office, I have been obliged to respond to this crisis and take decisions on how best to manage the institution under these exceptional circumstances. The pandemic struck during a budgetary audit, which posed an additional challenge for the effectiveness, integrity and reliability of the audit process. The decisive steps I took to introduce remote working practices using modern digital systems made it possible not only to complete the budgetary audit on time, but also to present a comprehensive report to Parliament.

Independence

7. The Treaty stipulates that the Members of the Court of Auditors must be ‘completely independent’ in the performance of their duties. How would you act on this obligation in the discharge of your prospective duties?

I believe that transparency and ethical behaviour on the part of public officials is a necessary prerequisite for public confidence. I perform my role as Vice-President of the Supreme Audit Office with the utmost diligence and impartiality, and my independence has never been called into question; I am confident that the same would be true if I were appointed as a Member of the Court of Auditors, which I perceive as a supremely reliable, independent and ethical institution that serves EU citizens. I hereby give you my assurance that I will be impartial, honest and responsible in the performance of my duties, and that I will comply with the principles of commitment to my work, collegiality and confidentiality. If the need ever arose, I would recuse myself from the relevant audit task and would not play any further role in decisions and deliberations on the matter.

8. Do you or your close relatives (parents, brothers and sisters, legal partner and children) have any business or financial holdings or any other commitments, which might conflict with your prospective duties?

Neither I nor my close relatives have any business or financial holdings and I am not engaged in any business or financial activities that might conflict with my prospective duties as a Member of the Court.

9. Are you prepared to disclose all your financial interests and other commitments to the President of the Court and to make them public?

Having regard to the roles I have held and in the light of my career path to date, I wish to emphasise the fact that I have no financial interests, holdings or liabilities that are covered by any kind of secrecy, and my financial situation is fully transparent. I undertake to disclose all my financial interests to the President of the Court and to allow the publication of a statement of my assets. I wish to stress that during the 15 years I spent as a Member of the Sejm of the Republic of Poland, I submitted declarations of financial interests that demonstrate transparency, in keeping with the principle of public scrutiny over political affairs. By reason of the security clearances I hold, inter alia to access top-level classified EU and NATO information, since 2006 onwards the competent institutions have also exercised scrutiny of my assets and carried out counterintelligence checks.

10. Are you involved in any current legal proceedings? If so, please provide us with details.

I am not and I have never been involved in any legal proceedings.

11. Do you have any active or executive role in politics, if so at what level? Have you held any political position during the last 18 months? If so, please provide us with details.

At present I do not have an active, passive or executive role in politics, and I am not a member of a political party. I resigned my parliamentary seat, cancelled my membership of my political party and resigned as secretary of its political committee on 27 November 2019.

12. Will you step down from any elected office or give up any active function with responsibilities in a political party if you are appointed as a Member of the Court?

If I am appointed as a Member of the Court, I will resign from the role of Vice-President of the Supreme Audit Office. I wish to add that I am not a member of any political party.

13. How would you deal with a major irregularity or even fraud and/or corruption case involving persons in your Member State of origin?

My response to any major irregularity or fraud or corruption case would be based exclusively on an honest and objective assessment of the situation and the audit findings, regardless of the Member State involved. If there were any suspicion of fraudulent conduct, I would take immediate and concerted action to ensure that the matter were referred to the European Anti-Fraud Office (OLAF). This course of action would not be open to debate, regardless of the country or individual involved. As Vice-President of the Supreme Audit Office, I have presented critical reports with honest investigations into irregularities, which resulted inter alia in notifications of offences and violations of public finance discipline.

14. What should be the main features of a sound financial management culture in any public service? How could the ECA help to enforce it?

I strongly believe that sound financial management when implementing any budget – including the EU budget – must be based on the principles of economy, effectiveness and efficiency. Based on my experiences at the Supreme Audit Office, I believe that two features

are of particular significance. The first of these is limiting the discretion of officials to take arbitrary decisions and eliminating conflicts of interest, and the second is ensuring transparency in the use of public funds and an effective audit system. In my opinion, the proper definition of targets and performance indicators is vitally important, as are effective, efficient and results-based external audits. Transparent reporting of outcomes in the interests of democratic accountability is also enormously important. In the course of my work at the Supreme Audit Office, I have placed great emphasis on the financial management rules, which are set out in the statutory audit criteria (legality, economy, eligibility and reliability). I firmly believe that these principles should be applied by all public institutions.

The Court's unique position means that its audits – the outcomes of which serve as a significant factor in the granting of discharge for the execution of the Community budget – help to enforce a sound financial management culture by ensuring compliance with these principles. If these audits are to play a yet greater role, it is vital not only that they be carried out accurately, but also that the Court's outputs be of the highest possible quality, so that they can function as a sound basis for political decision-makers seeking to improve governance. It follows that audit reports should contain a clear message, and be intelligible and balanced; they should highlight not only the irregularities that have been pinpointed, but also any best practices that have been identified, thereby promoting their wider spread.

The Court contributes to sound financial management firstly by making appropriate recommendations, and secondly by monitoring their implementation at a later date. Accurate, achievable and cost-effective recommendations would have a greater impact and add more value; they would also help to save money and – where feasible – to streamline regulations and cut red tape. It is also crucially important to tailor recommendations to the relevant audience and to set a deadline for their implementation as a basis for future progress checks.

15. Under the Treaty, the Court is required to assist Parliament in exercising its powers of control over the implementation of the budget. How would you further improve the cooperation between the Court and the European Parliament (in particular, its Committee on Budgetary Control) to enhance both the public oversight of the general spending and its value for money?

My 15 years of professional experience within the Polish Parliament and the Supreme Audit Office have taught me that parliamentary oversight to ensure proper implementation of the budget is vitally important, at both national and European level. I am therefore in favour of close cooperation between the European Court of Auditors and the European Parliament, in particular its Committee on Budgetary Control.

I know from experience how important it is to carry out audits in a timely and targeted manner. I believe that the Court's reports must be published in a timely manner, while they still hold significance for Parliament. I am also in favour of listening attentively to Parliament's proposals on audit-related topics. It is therefore important, not least in the interests of better law-making, to give due regard to Parliament's programme of work and the legislative procedure when planning audits, so that MEPs can be given access to useful information as a basis for their public debates. The Court has already taken steps in that direction, and makes use of the proposals put forward by the Conference of Committee Chairs when planning its work. Good cooperation requires not only regular meetings between the Members of the Court and the members of the Committee on Budgetary Control, but also meetings between Members representing the individual Chambers of the Court and members of Parliament's sectoral committees, leading to a stepping up of dialogue between both institutions.

16. What added value do you think performance auditing brings and how should the findings be incorporated in management procedures?

Both performance audits and financial and compliance audits deliver crucial information on the use of resources, and are therefore important factors in good governance and transparency.

The added value of performance audits consists in the fact that they supply objective information and set out recommendations regarding public spending in keeping with the principles of economy, efficiency and effectiveness. The outcomes of performance audits should be used as a basis for improving the management procedures of governing structures, thereby improving the functioning of audited entities and ensuring that taxpayers' money is put to better use.

I believe that EU citizens need to know not only whether money has been spent in accordance with the regulations, but also whether the intended results have been achieved. Clear examples of best practice should be made available. In my opinion, the Court's move towards greater involvement in the execution of performance audits is sensible. The current social and economic crisis triggered by the pandemic means that it is more important than ever for EU spending to deliver the intended results as rapidly as possible, and the budgetary restrictions that apply now and will apply in the future make it increasingly important to align public spending with the principles of economy, efficiency and effectiveness. I firmly believe that this will enhance democratic oversight over the implementation of the budget and boost trust in the EU and its institutions.

17. How could cooperation between the Court of Auditors, the national audit institutions and the European Parliament (Committee on Budgetary Control) on auditing of the EU budget be improved?

By virtue of my professional experience within Poland's national parliament and Supreme Audit Office, I am in favour of active cooperation between all parties involved, on the basis of mutual trust and with due respect for institutional independence. Regular exchanges of information and experience between the Court, the national audit institutions and the Committee on Budgetary Control on policy areas under shared management help to enhance scrutiny of the EU budget. It goes without saying that cooperation between the Court of Auditors and the national audit institutions is also influenced by the differing competences, modes of action and legal statuses of the supreme audit bodies.

Exchanging information at an early stage of the work planning process serves to strengthen cooperation between the audit institutions as a basis for improved coordination of action. This would also provide greater scope for carrying out joint audits. I regard this as a useful initiative that would deliver valuable and interesting outcomes. I believe that it will enhance dialogue between the Court and the EU institutions, in particular the Council, Parliament and the Commission, making it possible to comment on issues that are not traditionally covered by audits.

The European Court of Auditors cooperates with national audit bodies at many levels, for example within EUROSAI and INTOSAI, the Contact Committee and the network of national audit bodies in the EU candidate countries and potential candidates, where issues of joint interest that might serve as a foundation for cooperation are discussed. The Court participates in peer reviews, which are a particularly valuable form of cooperation. Findings by other national audit bodies are useful not only because they provide an objective assessment of current activities and pinpoint areas where improvements could be made, but also because they contribute to institutional transparency.

In the interests of broadening public debate, it would be a good idea for the Court to cooperate actively with the national audit bodies and other institutions in the Member States in the form of more frequent landscape reviews. Within the parameters of my future remit, I will endeavour to increase the frequency at which reports of this kind are produced, since they offer a cross-cutting perspective of EU action and audit measures to date. Landscape reviews capture long-term trends and major threats and issues, which makes them an extremely useful tool for the European Parliament in terms of EU budgetary control. Moreover, they can indicate the direction of future audit work by highlighting areas that have previously fallen outside the scope of audits.

In my opinion, one of the tasks of a Member of the Court is to nurture positive relations with the national audit body in his or her home country and to enhance mutual cooperation, for example by participating in presentations, conferences and workshops during which information on work outcomes, audit methods applied, best practices, any problems encountered and ways in which they can be resolved can be exchanged between the two institutions. Poland's Supreme Audit Office and the European Court of Auditors have a history of extremely constructive cooperation, which I hope would continue if I were to be appointed a Member of the Court.

18. How would you further develop the reporting of the ECA to give the European Parliament all the necessary information on the accuracy of the data provided by the Member States to the European Commission?

The accuracy of the data made available to the European Commission, including the data provided by the Member States, is of crucial importance in terms of proper budgetary control. This is a particularly important factor in relation to the policy areas under shared management, which account for 80% of the EU budget. The data provided by the Member States should be accurate, complete, reliable and forwarded in a timely manner to facilitate budgetary management and oversight. These data are a vital factor in the quality of the reports drawn up by the European Commission concerning the results delivered by the EU's spending programmes. In turn, reliable data are an essential prerequisite for sound political decision-making, since they ensure that funds are earmarked for the purpose that will deliver the best results.

Reporting by the Member States and the reliability of data are very topical issues for the ECA, and as such are examined in its reports. In my opinion, it should continue its activities in that area and present to Parliament its findings on the shortcomings identified in the national reporting systems and the improvements it recommends, with due regard for the potential benefits and costs.

At the same time, I believe that it would also be useful for the ECA and the national audit bodies in the Member States to carry out joint audits as a basis for examining the accuracy of the data provided by these latter.

Other issues

19. Will you withdraw your candidacy if Parliament's opinion on your appointment as Member of the Court is unfavourable?

Relations between the European Court of Auditors and the European Parliament are based on mutual respect and a willingness to listen to each other's opinions and arguments; as such, I believe that they are crucially important. If Parliament's opinion on my appointment as Member of the Court is unfavourable, I will consult the relevant national body that put me forward as a candidate with a request to take further action, which may involve putting

forward a new candidate.