# 2006 discharge: EC general budget, Court of Auditors

2007/2041(DEC) - 15/11/2007

PURPOSE: to present the Court of Auditor's report on the implementation of the 2006 budget (other institutions – Court of Auditors).

CONTENT: in its annual report for the financial year 2006, the Court evaluates the legality and regularity of operational expenditure of the institutions. Although, on the whole, all the institutions put in place a satisfactory monitoring and control framework in 2006, the Court notes a certain number of weaknesses regarding the respect of public procurement procedures by the institutions (notably a lack of competition between tenderers in the case of negotiated procedures).

For the rest, the Court notes that the incidence of error for samples of expenditure selected for scrutiny by the Court was not significant. However, the Court expects the weaknesses identified to be rectified in the future.

**Audit of the Court of Auditors**: the Court of Auditors was the subject of an audit performed by an independent external audit firm which issued a "certificate concerning the regularity and fairness of the financial statements at 31 December 2006", accompanied by a "report on the administrative and accounting procedures, the soundness of the financial management and the internal control system". The report states that, in the auditor's opinion, his work did not "disclose any facts which might cast doubt on the adequacy of the administrative and accounting procedures or internal control or the compliance of financial management with the applicable regulations".