

# 2008 discharge: EU general budget, Court of Auditors

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**PURPOSE:** to present the report of the Court of Auditors on the implementation of the budget for the financial year 2008 (other institutions - European Court of Auditors).

**CONTENT:** in its annual report for the financial year 2008, the Court focuses on the legality and regularity of the operating expenditure of the institutions. In 2008, the Court carried out audits in all the institutions on the following selected topics (procurement contracts, late payment penalties, payments on carried-over appropriations, transfers of acquired pension rights, etc...). In addition, the Court assessed the compliance of the supervisory and control systems applied by each institution with the requirements of the Financial Regulation

In 2008, the Court notes that **all the institutions operated satisfactorily the supervisory and control systems** required by the Financial Regulation and the **transactions tested were free from material error of legality and regularity.**

Although the legality and regularity of the transactions underlying the accounts have been confirmed by the Court of Auditors, it does however draw attention to a number of findings which should be taken into consideration by the institutions concerned.

Nevertheless, in the specific case of the audit of the **Court of Auditors**, it is audited by an independent external audit firm which issued an assurance report concerning the legality and regularity of the use of the Court's resources, and the control procedures in place for the period from 1 January 2008 to 31 December 2008.