

2009 discharge: EU general budget, Section III, Commission

2010/2142(DEC) - 28/02/2011 - Document attached to the procedure

In respect of the Treaty, the European Court of Auditors (ECA), the EU's external auditor, provides annually a report containing the Statement of Assurance (DAS) on the reliability of the accounts and the legality and regularity of transactions.

On 9 November 2010, the report on the 2009 EU Budget was presented to the Council and the European Parliament. The Commission informed Member States of the Court's findings related to shared management transactions and asked them to provide replies to the ECA's findings. The letter sent to Member States contained 3 annexes:

- **Annex I** contained a questionnaire based on the paragraphs in the European Court of Auditors' 2009 Annual Report referring to each Member State.
- **Annex II** was a questionnaire based on the findings made by the Court during missions to Member States, describing the nature of the error and the transaction value.

Both annexes included questions referring to issues such as if action had been taken or not, the timing of any action taken, as well as issues regarding the completion of the action and any other comments.

- **Annex III - Annex III A and B** consisted of a two part: reply to some general questions concerning the shared management chapters of the report and general comments concerning the 2009 Annual report.

This Commission Staff Working Document summarises in particular the statements and replies to Annexes I and III.