Convention on the future of the European Union: 2002 discharge of the financing Fund

2003/0903(AVC) - 10/04/2003 - Court of Auditors: opinion, report

PURPOSE : to present the report from the Court of Auditors on the accounts draw up by the Secretary-General of the Convention on the future of the European Union for the financial year 2002 (started on 21 February 2002 and ended on 31 December 2002), together with the comments of the Secretary-General of the Convention. CONTENT : this audit report concerns the Fund for the financing of the Convention on the future of the European Union, set up by Decision No 2002/176/EU (21 February 2002) of the Representatives of the Governments of the Member States, meeting within the Council. The Court has examined the financial statements in respect of the management of the Fund for the financial year ended 31 December 2002. It carried out its audit in accordance with its auditing policies and standards. These have been adapted from generally accepted international auditing standards to reflect the Community nature of the context within which the Court works. The Court examined the accounting records and applied the auditing procedures it deemed necessary in this context. This responsibility included drawing up and presenting the financial statements. It should be noted that a large amount of the human and material resources needed for the functioning of the Convention was supplied by the Parliament, the Council and the Commission. Furthermore, national Governments and Parliaments met the expenses of their representatives to the Convention. The Court's examination enabled it to obtain reasonable assurance that the accounts for the financial year ended 31 December 2002 are reliable and that the underlying transactions are, on the whole, legal and regular. It should be noted that the Secretary General has no comments to make on the Court's observations.