Index

accountability
  executive responsibility 9–10
  external audit institutions 67–8, 69, 130–33
  financial reporting 229–30
  accountability trials, Spain 111–12
accounting and budgeting systems
  European institutions
    components 223–4
    general framework and reform objectives 225–6
    legal framework for reform 226–7
    phases and dates for implementing reform 231–2
    reporting and accountability 229–30
    reporting and implementation 227–9
  international environment 219–23
  see also government accounting;
    public accounting
accounting officers, EU 226–7
accounts, see macroeconomic accounts;
  public accounts; state accounts
Accounts Commission, UK 17
accrual-based accounting 45, 230
Action Plan for 2001 (EC) 171
administration, see public administration
Administration and Accounting Act (1850) 102, 103
administrative accounting, Spain 105
agricultural expenditure 192
  poor control 195
Amsterdam 55
analogy, principle of 155
analytical systems, for comparing information 238
Anglo-Saxon model
  accounting systems 218, 220–21, 227
  state audit institutions 15
annual activity reports, Directorates-General 198–9, 200
annual reports
  of the ECA 23, 136
  three H questions, Netherlands 61
Anti-Fraud Co-ordination Unit (UCLAF) 25, 155
Bösch resolution 161–3
corruption and 163–5
  Special Report no. 8/98 161, 162
anti-fraud policy, origins and foundations 151–4
anti-fraud units 155, 156
approval, joint reports 141–2
Audit Commission, UK 17, 42
  cooperation with National Audit Office 36–7
  example of a report issued by 32–3
Audit Committee
  Germany 85
  Netherlands 64
audit criteria, Bundesrechnungshof 83
audit directorates, of NCA 70
audit function
  Comptroller and Auditor General 41
  Spanish autonomous communities 117
  Tribunal de Cuentas 21, 109, 110–11
Audit Groups (ECA) 135
audit reports
  Netherlands Court of Audit 67, 71
  Tribunal de Cuentas 110, 111
  United Kingdom 17, 31–8, 47–8, 51
  see also financial reporting
Audit Standards, Bundesrechnungshof 84
Audit and Supervision Policy
  Directorate (ASP) 65
audit tasks, ECA 135–6
audit traditions, diversity of 138
Audit Units, Bundesrechnungshof 81
auditees, Bundesrechnungshof 82–3

243
Auditor General for Scotland 16, 43 reports issued by 34–5
Auditor General for Wales 16, 43–4 reports issued by 35
authorization, presenting of accounts 7
authorizing officers, EU 226
autonomous communities, Spain 99, 114–15
coordination with Tribunal de Cuentas 119–24
external control 116–17
internal control 115–16
Beatrix, Queen 56
benchmarking 11
benefits, EU internal control framework 205
Bösch Resolution 161–3
Budget Act (1977) 100, 103, 105
Budget Act (2003) 100
Budget Officers, Germany 87
budgetary cycle, Spain 106–7
budgetary equilibrium, EU 154
budgetary information
European institutions 223–4
financial reporting 27, 236
budgetary procedures, public accounting information 215
budgets
European Union 23, 138–9, 152
legislation agreement, Germany 79–80
National Audit Office 50
Netherlands Court of Audit 70
see also accounting and budgeting systems; competence-based budgeting; outcome-based budgeting
‘Build Your Own Audit Office’ workshops 77
Bundesrechnungshof 19
advisory function 84
audit criteria 83
auditees 82–3
distribution of tasks,
Landesrechnungshöfe and 91–6
how audits and advice are put into effect 85
legal bases 80–81
organization of 81–2
powers 84
status and functions 80–81
Burgundy, Dukes of 66
business audits, as reference for public audit 11
business organizations, management control 8
Cabinet, Netherlands 58
causal relationships, outcome-based budgeting 60–61
Central Audit Department, Netherlands 65
central government expenditure, audits, UK 41
central government ministries, Netherlands 56–7
chain model, control levels 202
Chamber of Audit for the Netherlands (1447) 66
Child Support Agency, example of report on 31–2
clearance process, Netherlands Court of Audit 76
closure statements, structural measures expenditure 193
co-financing
EU internal control 193
Federal Government and the Länder 89–90
collaboration
ECA and SAIs 142–4
principle of 156
public and private spheres 133–4
collegiate principle, organization of Bundesrechnungshof 81–2
commercially driven accounting and budgeting systems 219
Committee of Independent Experts 164
Committee of Public Accounts 38, 50 reports 51
Committee on Standards in Public Life 44
Common Agricultural Policy 138–9, 153
common legal framework, Community policies 159
common standard, EU internal control framework 204
Communication of the Commission (2000) 170
comparability, financial information 211, 214, 238
compatibility, implementation of joint reports 141
compensatory reimbursements, member states 153–4
competence overlap, external control, Spain 120
competence-based budgeting 102–3
competency, in fight against fraud 158
complementary own resource 154
Comptroller and Auditor General appointments 39
auditing process
inspection rights 41, 46
value for money examinations 46–9
creation of 38
determination of reports issued by Child Support Agency 31–2
criminal cases 33
leading to improvements in quality of public services 34
leading to significant financial savings 33
pre-audit 7
relations with Parliament and Government 49–50
reporting 50–51
requirement to report to Parliament 38–9
scope, role and rights of access 40–42
Comptroller and Auditor General for Northern Ireland 16–17
audit responsibilities 42–3
Conference of the Heads of the German SAIs 91–2
consolidated annual accounts, Spain 107
Consolidated Fund 41
Consultative Body of Ministry Audit Departments, Netherlands 65
Consultative Forum, UK 44
Contact Committee 140
continental accounting systems 220
contrat de confiance 193
Convention (1995)
categorization of fraud 157
introduction of 156
judicial cooperation between member states 179
third pillar instruments in fight against fraud 157–60
cooperation
ECA and SAIs 95–6, 139–40
in fight against fraud 158, 162, 169
NCA and other countries 78
public audit institutions, UK 36–7
supranational organizations for 12–15
cooperation agreements, German SAIs 93–5
coordination, between Spanish control institutions 118–25
Coordination Committee, Spain 123
coordination strategies
anti-fraud policy 25, 151–81
financial reporting 26–8, 211–38
internal control 184–207
need for 24
coordination unit, fight against fraud 155
corporate bodies
NCA examination of 75
penal responsibility, financial fraud 158
Corpus Juris 25, 170, 171, 172
corruption, see fraud
Cortes Generales 101, 108, 113
COSO framework 198
cost–benefit analysis, UK 30
cost–benefit balance, EU internal control framework 205
costs of external control, lack of information on 197
Council of State, Netherlands 58
Court of Audit, see Netherlands Court of Audit
criminal cases, example of a UK report on 33
criminal infringements, Corpus Juris 172
criminal liability, Corpus Juris 172
criminal procedure, Corpus Juris 172
criminalization, financial fraud 169, 171
decentralization
EU accounting system 226
EU external control procedures 197
external audit institutions 128–30
public administration 5–6
Spain 99–100
decentralized government, Netherlands 57
decentralized management, EC administrative reform 199
Decision no. 88/376/EEC 154
Decision no. 94/728/EC 154
deficit and debt, quantification of 212–13
departmental accounts, UK 45
direct management, EC administrative reform 199
Director, OLAF 165, 166, 174
directorates, OLAF 175
Directorates-General anti-fraud units 155
implementation of IACS 233
internal control framework 191, 192, 198–9, 200, 203
discharge procedure, of the ECA 136
District Audit Agency 42
double entry accounting 105, 215, 224
duties, OLAF 168
economic theory, effectiveness and efficiency 3–6
economy
Dutch 55
UK auditing process 46
economy control 8
effectiveness
in economic theory 3–6
NCA strategy 69
UK auditing process 46
effectiveness audits, Netherlands 74
effectiveness control 8
efficiency
in economic theory 3–6
NCA strategy 69
UK auditing process 46
efficiency audits
Bundesrechnungshof 83
Netherlands 74
efficiency control 8
electoral system, Netherlands 57
enforcement mechanisms, budgeting and accounting 219–20
environment, management control 8
Estatutos de Autonomía 116
Eurojust 179–81
European Agricultural Guidance and Guarantee Fund-Guarantee Section 232
European Anti-Fraud Office (OLAF) 25, 161
anti-fraud and corruption strategy 165–7
assessment of 175–7
downward trend in fraud 151
Eurostat case and reform of 177–9
internal investigations 166, 167–9
operations 173–5
support function to the Commission 156
European Atomic Energy Community (EURATOM) 152
European Chart of Local Autonomy 100
European Coal and Steel Community (ECSC) 152
European Commission audit and control procedures
administrative reform 184, 198–200
internal control 191–4
Communication (2000) 170
fight against fraud 154–6, 160
Green Paper on European Public Prosecutor's Office 171–3
implementation of European budget 228
European Community, see European Union
European constitution, European
Public Prosecutor's Office and OLAF 179–81
European Court of Auditors 22–3
cooperation with audit institutions 139–40
Germany 95–6
Spain 124–5
United Kingdom 37–8
EU internal control framework 206–7
main features and activities 134–6
responsibility 194
singularity of 136–9
Special Report no. 8/98 161, 167
Statement of Assurance 230
uniqueness as audit institution 16
European Court of Justice, protocol on intervention 156, 158
European Federation of Accountants (FEE) 216, 219
European Federation of Accountants, see European Federation of Accountants
European funds, NCA audit of 76
European institutions
accounting and budgeting 223–32
role in reform 235–7
European Organization of Regional Audit Institutions (EURÓRAI) 13, 14–15
European Organization of Supreme Audit Institutions (EUROSAI) 13, 14
European Parliament
Bösch Resolution 161–3
estimation of fraud, OLAF 151
Eurostat case and reform of OLAF 177–9
European Public Prosecutor’s Office 25
Commissions’ Green Paper 171–3
constitution of Europe 179–81
Treaty of Nice 169–71
European Union 184
audit and control procedures
current framework 190
external control 194
internal control 191–4
weaknesses in 195–7
EC administrative reform 184, 198–200
lack of coordination 184–5
relevance of US and Dutch single audits 189–90
see also internal control framework
budget 138–9
ECA Annual Report 23
reporting and implementation 227–9
decisions, see decisions
Dutch contribution to 76
involvement in international standards 27
own resources, see own resources
regulations, see regulations
Eurostat case 177–9
Exchequer and Audit Departments Act (1866) 38, 39
Exchequer and Audit Departments Act (1921) 39
exclusive power, Public Prosecution Service 173
executive responsibility, public managers 9–10
expenditure control mechanisms, lack of, EU 11
expenditure fraud 151, 157
external actions, EU 193–4
poor control 196
external audit institutions, see Supreme Audit Institutions
external control 6
European Union 194
Germany
at federal level 80–85
at regional level 85–6
Netherlands Court of Audit 65–78
Spain
autonomous communities 116–17
competence overlap between institutions 120
coordination between internal control and 118–19
Tribunal de Cuentas 108–13
fairness, management control 8
Federal Budget Code, Germany 80, 84
Federal Republic of Germany
external financial control
at federal level 80–85
at regional level 85–6
Federal Government and the Länder
budget legislation agreement 79–80
distribution of tasks between 87–91
division of functions between 79
responsibilities, expenditure and revenue 79
internal financial control 86–7
state audit institutions
distribution of tasks between 91–6
organization 19–20
federal statutes, granting payments, Germany 90
feedback, management control 8
financial aid, German SAIs 95
financial assistance, from Federal Government to Länder 90
financial audit
  Spain 104, 109
  United Kingdom 45–6, 53
financial competence, Federal Government and the Länder 89
financial control
  State General Intervention 104–5
  see also public financial control
financial fraud, see fraud
financial information systems, public sector 212–13
financial reporting
  coordination of 24, 26–8, 211–38
  Netherlands Court of Audit 77
  UK National Audit Office 50–51
  see also reports
financial savings, example of a UK report leading to 33
financial statements 230
Fontainebleau agreement (1984) 154
fourth resource 154
Franco regime, control institutions under 103
fraud
  anti-fraud policy 152–4
  classic examples and categories 152
  corruption and UCLAF 163–5
  estimated amount 151
  European Public Prosecutor’s Office
    Commission’s Green Paper 171–3
    Treaty of Nice 169–71
  member states and the EC in fight against 154–6
  public control coordination 24, 25
  Special Report no. 8/98 and the Bösch resolution 161–3
  third pillar instruments 157–60
  see also European Anti-Fraud Office
‘From Policy Budget to Policy Accountability’ 18, 59–60
consequences for auditing 71–2
Full Session, Tribunal de Cuentas 108–9
full study phase, value for money reports 47

General Budget of the European Communities 152
general policy objectives, Dutch budget 62
General Public Accounts Plan (1994) 115–16
General Senate, Bundesrechnungshof 82
General-Rechen-Kammer 80
Generally Accepted Accounting Practices (GAAP) 218, 228
German model, state audit institutions 15–16
Germany, see Federal Republic of Germany
globalization, need for quality information 211
goal realization audits 74
good governance, NCA strategy 68–9
government
  legislative control over executive 131
  value of criticizing administration 132
  see also parliamentary and government relations
government accounting 219, 220
  harmonization 222–3
  reforms 221, 222
    role of European institutions 235–7
  reporting issues 214
  standards 221
  United Kingdom 44–5
  see also accounting and budgeting systems; public accounting
Government Accounting Reform Operation 59, 64
Government Accounts Act (2001) 18, 59, 61, 64, 72, 75
Government Resources and Accounts Act (2000) 39, 41
Government of Wales Act 44
Green Book of Audit 11
Green Paper (EC 2002) 171–3
guarantees, audit of, Netherlands 75
Index

Hague, The 55
harmonization
government accounting 222–3
role of European institutions 235–7
public accounting 27, 28, 215–18
health authority, public audit, UK 42
High Councils of State, Netherlands 66–7
high-level controls, chain model 202
High-Level Group 164
horizontal group, ECA 135
House of Representatives, Netherlands 57, 58, 67, 68, 75
identical value, principle of 160
imperfect information, economic agents 3–4
Indemnity Acts, Netherlands 71
independence
Bundesrechnungshof 81
Landesrechnungshöfe 85
Netherlands High Councils of State 66–7
public control 13–14
independent audit certificates 203
Independent Expert Committee 25
indirect budget management 229
indivisibility, principle of 173
information, on performance 10
information approach, EU internal control framework 204
information exchange, fight against fraud 158
information provision, public control 7
information systems, public accounting 212–13
inspection checks, fight against fraud 160
inspection rights, UK auditing process 41, 46
institutional architecture, of the ECA 137–8
institutional design, economic policy 5–6
institutional relationships, ECA and SAIs 140, 142–4
institutional watchdogs, Netherlands 58
institutions, see public control institutions
Integrated Administrative and Control System (IACS) 192, 195, 232–3
integrity, NCA 72
intelligence service, OLAF 174
Inter-institutional Agreement (1999) 168–9
internal audit, NCA reliance on 71
Internal Audit Service (IAS) 191
internal auditors, EU 227
internal control 6
European Union
current framework 191–4
see also internal control framework
Germany 86–7
Netherlands
Audit Committee 64
Audit and Supervision Policy Directorate 65
Ministry Audit Departments 64
Spain
autonomous communities 115–16
coordination 118
between external and 118–19
State General Intervention 102–8
internal control framework 200
application 203–5
conditions 201–2
costs and benefits 205
need for 24, 26
objectives 200–201
roles and responsibilities 205–7
structure 202–3
internal control offices, Germany 87
internal control standards 198
internal investigations, OLAF 166, 167–9
internal policies 193
International Accounting Standards Board (IASB) 216, 217
International Federation of Accountants (IFAC) 27, 216, 217, 218, 223
International Organization of Securities Commissions (IOSCO) 217
International Organization of Supreme
Audit Institutions (INTOSAI)
12–14, 216
international principles, public
accounting, Spain 105
International Public Sector
Accounting Standards (IPSASs)
27, 28, 216, 217, 218, 223
international quality standards
10–11
Intervención General del Estado, see
State General Intervention
intervention procedure, Spain 104
intervention protocol, European Court
of Justice 156, 158
investigative powers
OLAF 168
UCLAF 161–2, 162–3
irregularities, in expenditure and
revenues 159, 163
joint activities, Federal Government
and the Länder 89–90
Joint Audit Initiative 192
joint audits, ECA ands SAIs 140–42
joint management, EC administrative
reform 199
judicial cooperation, member states
179–81
judicial decisions, mutual recognition
173, 179
judicial function, Tribunal de Cuentas
21
juridical powers, Netherlands Court of
Audit 65
jurisdictional function, Tribunal de
Cuentas 109, 111–12
Landesrechnungshöfe 80
audit procedures 86
compentence 85–6
distribution of tasks,
Bundesrechnungshof and 91–6
legislation 85
organization 86
Latin American and Caribbean
Organization of Supreme Audit
Institutions 13
Latin model, state audit institutions
16
Law on Budgetary Principles (1969)
19, 79–80, 86
Law of Procedure (1988) 21
leadership, European harmonization
237–8
legal entities, Dutch regularity audits
75
legal status, OLAF 174
legislative competence, Federal
Government and the Länder 88
Liaison Officers, SAIs and ECA 140
Lima Declaration 13–14
loans and guarantee audits,
Netherlands 75
local audits, Netherlands 77
Local Authorities (Separation of
Powers) Act (2002) 77
local entities, Spain 99, 100
local government, audit (UK) 42
Maastricht Treaty (1992) 25, 134,
155–6, 158, 159, 170
macroeconomic accounts, public sector
213
management accounting 232–4
management control
business organizations as pioneers of
8–9
three Es 7–8
management statements, Dutch
budgets 64
market failures, economic activity of
the state 2
MED programmes, irregularities 163
media, UK auditing process 52
member states
compensatory reimbursements
153–4
and EC in fight against fraud 154–6,
157–8
judicial cooperation between 179
Index

251

microeconomic financial information, public bodies 213
ministers, Dutch 56–7, 58
Ministry Audit Departments, Netherlands 64
Consultative Body 65
regularity audits 70–71
mission, ECA 23, 135
mission statement, NCA 68
monarchy, Netherlands 56
Municipal Councils, Netherlands 57
Municipal Executives, Netherlands 57
mutual recognition, judicial decisions 173, 179

national accounting, Spain 105–6
national accounting criteria 213, 215
National Audit Act (1983) 39, 40, 41
national audit institutions, see Supreme Audit Institutions
National Audit Office 16
auditing process
financial audit 45–6
impact of work 52–3
media 52
overseas work 51–2
relations with Parliament and Government 49–50
reporting 50–51
value for money 46–9
cooperation with
Audit Commission 36–7
European Court of Auditors 37
historical development 38–9
staff, recruitment remuneration and qualifications 40
structure 39–40
see also Comptroller and Auditor General
National Loans Fund 41
National Ombudsman, Netherlands 58
neoclassicism, origin of state functions 3
Netherlands
central government ministries 56–7
decentralized government 57
economic and general information 55
electoral system 57
external control, see Netherlands Court of Audit
institutional watchdogs 58
internal control
Audit Committee 64
Audit and Supervision Policy Directorate 65
Ministry Audit Departments 64
political environment 58
public expenditure control
‘From Policy Budgeting to Policy Accountability’ 59–60
operation accounting reform 59
outcome-based budgeting 61–4
single audit 187–90
state structure 55–6
Netherlands Court of Audit 17–19, 58
audit activities 70–76
background information 65
cooporation with other countries 78
historical development 66
independence 66–7
organization 68
procedures 76
relations with Parliament and Government 67–8
reporting 77
staff and other resources 70
strategy 68–9
structure 70
support for local and provincial authorities 77
tasks and responsibilities 59
New Institutional Economy 3
New Public Management (NPM) 9, 215, 233
‘non bis in idem’ principle 159, 173
non-financial improvements, due to UK auditing process 53
Nordic model, state audit institutions 16
normative framework, OLAF innovations 165–7
internal investigations 167–9
introduction of 164–5
Northern Ireland Audit Office 42–3
on-the-spot inspections 160
Operation Accounting Reform, Netherlands 59, 64
operational relationships, ECA and SAIs 140
ordinary financial control, under IGAE 105
outcome targets, Dutch budget 62
outcome-based budgeting defined 60–61
Netherlands 18, 61–4
outcomes, in outcome-based budgeting 61
outputs, outcome-based budgeting 60
overseas work, UK auditing process 51–2
own resources 191–2
EC administrative reform 199
Joint Audit Initiative 192
main categories of fraud 152
poor control 195
provision to cover Communities expenses 153
parliamentary control, public money (UK) 38–9
parliamentary and government relations
Netherlands Court of Audit 67–8
Tribunal de Cuentas 112–13
UK National Audit Office 49–50
parliamentary responsibility, Netherlands 17–18
partnerships
management of EU budget 191
NCA examination of 75
see also public–private partnerships
paying agencies, audit of 192
penal protection, financial interests, draft directive 170–71
penal responsibility, corporate bodies 158
performance audits
government departments 10
Netherlands importance attached to 72
of outputs and outcomes 73–4
policy evaluation 73
reporting 77
selection of 74–5
United Kingdom 46–9
performance indicators 232–4
permanent financial control, under IGAE 104
PIF Convention 159, 170, 171
policy agenda, Dutch budget 62
policy articles, Dutch budget 62
policy evaluation systems, Netherlands 73
policy paragraph, Dutch budget 62
policy-implementation gaps, Dutch performance audits 74–5
political decisions,
Bundesrechnungshof 83
political environment, Netherlands 58
post-audit control 7
powers
Bundesrechnungshof 84
public sector auditors, UK 36
see also exclusive power; investigative powers; juridical powers
pre-accession aid 193
poor control 195
pre-audit control 6–7
pre-audit units, Germany 20, 86–7
preliminary study phase, value for money reports 47
prevalence, principle of 121
primary controls, chain model 202
private companies, NCA examination of 75
private corporations, concern about control of 130
process management, financial reporting 27, 236
Prodi, R. 177–8
property criterion, presenting of accounts 7
proportional representation, Dutch electoral system 57
proportionality, principle of 166
Provincial Councils, Netherlands 57
Provincial Executives, Netherlands 57
proximity principle 100
Prussia, independent audit body (1714) 80
public accountability, see accountability
public accounting
diversity of, Europe 26
harmonization 215–18
need for identical accounting criteria 24
regional integration 211–13
Spain 105–6, 115
standards 214
see also budgeting and accounting systems; government accounting
public accounts
criteria for presenting 7
United Kingdom 45
public administration
decentralization of 5–6
expenditure, EU 194
Federal Government and the Länder activities 89
powers 88–9
financial reporting 211–38
Public Administrations Act (1992) 122
Public Audit Forum 44
public audit, United Kingdom
characteristics 30–38
developed audit institutions 42–4
government accounting system 44–5
organization 16–17
see also National Audit Office
public control
basic principles to be followed 13–14
coordination, see coordination strategies
European Union, see European Union
evolution of the content of 8–12
external, see external control
information provision 7
internal, see internal control
management control 7–8
post-audit 7
pre-audit 6–7
sequence of process 8
Spain 101
external 108–13
internal 102–8
see also public audit; public expenditure control; public financial control
public control institutions
administrative structures 5–6
Spain
autonomous communities 114–17
coordination between 118–25
under Franco regime 103
supranational
EURORAI 13, 14–15
EUROSAI 13, 14
INTOSAI 12–14, 216
see also Supreme Audit Institutions
public expenditure control,
Netherlands
Accounting Reform Operation 59
‘From Policy Budgeting to Policy Accountability’ 59–60
outcome-based budgeting 61–4
public financial control, Germany 19–20
external
at federal level 80–85
at regional level 85–6
Federal Government and the Länder budget legislation agreement 79–80
distribution of tasks between 87–91
division of functions 79
responsibilities, expenditure and revenue 79
internal 86–7
public interest, example of a UK report issued in 32–3
public limited liability companies,
NCA examination of 75
public management, reform 9
public managers, responsibilities 9–10
public policies, evaluation of 11
public resources, sound economy of 4
public sector auditors
features of, UK 35–8
training 13
public services, UK
example of reports leading to
improvement in quality 34
recommendations leading to non-financial improvements 53
public–private partnership 133–4
publicity, about checks 197
qualifications, National Audit Office
staff 40
Queen’s Commissioner, Netherlands 57
Index

Rechnungshöfe 80
recruitment, National Audit Office 40 reforms
EU accounting and budgeting 28, 225–6
legal framework 226–7
role of European institutions 235–7
EU audit and control procedures 198–200
European Anti-Fraud Office 177–9
government accounting 221
public accounting 215–16
public management 9
Regional Audit Offices, Bundesrechnungshof 82
Regional Budget Codes, Germany 80
regional external audit institutions, ECA relationship with 144–5
regional integration, public accounting information 211–13
regularity audits
Bundesrechnungshof 83
NCA
consequences of VBTB 71–2
systematic approach 70–71
Regulations
(no. 1073/99) 164, 166, 175–6, 177, 181
(no. 1150/00) 154
(no. 1172/76) 153–4
(no. 1258/99) 159–60
(no. 1260/99) 160
(no. 1552/89) 159
(no. 1831/94) 160
(no. 2185/96) 156, 160, 162
(no. 2988/95) 156, 159, 160
(no. 4253/88) 160
see also Financial Regulation
Reichenhaller Erklärung 94
relationships, ECA and SAIs 140–47
remuneration, National Audit Office 40
reporting, see financial reporting reports
principle of identical value 160
Special Report no. 8/98 161, 162, 167
‘Wise Men’ (1999) 164
see also annual reports; audit reports; joint reports
Resolution of the European Parliament (2002/2211-INI) 151
resource allocation, management approach 8–9
responsiveness, NCA strategy 69
revenue, Federal Government and the Länder 91
revenue fraud 151, 157
Revenue from Non-Exchange Transactions (Including Taxes and Transfers) 218
reviews, UK value for money reports 48
Rotterdam 55
RTD framework programmes 193
Rules of Procedure Act 120, 121
sampling, EU internal control framework 204
Scotland Act (1998) 43
secondary controls, chain model 202
securities markets, need for transparency 130
Select Committee on Public Monies (1857) 38
Senate, Netherlands 57, 58
shared management
costs of external control 197
EC administrative reform 199
EU accounting and budgeting 229
single audit concept 185
Netherlands 187–90
relevance for the EU context 189–90
United States 186–7
Single Audit Act (1984) 186
socioeconomic public accounting information 214
solidarity, principle of 173
Spain
decentralization 99–100
public control 20–22
audit institutions
autonomous communities 114–17
coordination between 118–25
expenditure 101
external 100, 108–13
internal 100, 102–8
transfer payments from European Union 102
Spanish Constitution (1931) 114
Spanish Constitution (1978) 99, 101, 114
Special Report no. 8/98 161, 162, 167
Stability Plan 11–12
staff
National Audit Office 40
Netherlands Court of Audit 70
Northern Ireland Audit Office 43
Tribunal de Cuentas 110
Staff Regulations, internal investigations 167–8
staffization, accountability 219
standards
government accounting 27, 214, 221
see also Audit Standards; internal control standards; International Public Sector Accounting Standards; international quality standards
state accounts, Spain 103, 106–8, 111, 113
state activity, economic theory 3–4
state audit institutions, see Supreme Audit Institutions
State Expenditure Committee, Netherlands 67
State General Intervention 20, 100
cooperation between Tribunal de Cuentas and 118–19
history and function 102–3
intervention and financial control 104–5
public accounting 105–6
reform of 100
relations with
European Court of Auditors 125
Tribunal de Cuentas 101–2
state accounts 106–8
State Sector General Accounts 107
state structure, Netherlands 55–6
Statement of Assurance (ECA) 230
States General, Netherlands 57, 58, 67, 68, 75, 77
strategic planning process, UK auditing 47
Structural Actions 138–9
Structural Funds Technical Group 193
structural measures expenditure 192–3
poor control 195
studies, value for money 47, 48–9
subsidiarity principle 100, 156, 166, 219
Supervisory Committee (OLAF) 166, 171, 174, 176
support directorates, of NCA 70
supranational political integration, external audit institutions 128–30
supranational public control institutions 12–15
supremacy, of Tribunal de Cuentas 120–23
Supreme Audit Institutions
audit of government performance 10
changing boundary between public and private spheres 133–4
cooperation with ECA 139–40
demand for transparency and accountability 130–33
different models 15–16
EU internal control framework 206
external control, EU funds 194
public control task 6–7
supranational political integration and decentralization 128–30
see also individual institutions
Swedish Audit Office 16
systematic approach, of NCA 70–71
Tampere European Council (1999) 179, 181
target group audits 74
technical relationships, ECA and SAIs 140
territoriality, principle of 173
third pillar instruments, fight against fraud 156, 157–60
three H questions, Dutch Annual Report 61
three W questions, Dutch budget reform 61, 62, 63
total quality, introduction of 10–11
Training Committee (EUROSAI) 14
transfer payments, Spain 102
transparency
external audit institutions 130–33
NCA strategy 69
Treaties of Rome (1957) 152
Treaty of Amsterdam (1999) 22, 134, 170, 179, 180, 181
Treaty of Brussels (1965) 152
Treaty of Brussels (1975) 134
Treaty of Brussels (1977) 22
Treaty of the European Union (1992) 25, 134, 155–6, 158, 159, 170
Treaty of Luxembourg (1979) 153
Treaty of Nice 169–71, 180
Treaty of Paris (1951) 152
Tribunal de Cuentas 20–21, 100
  audit function 110–11
  basic features 101
  coordination between
    devolved audit bodies and 119–24
    State General Intervention and 118–19
  evolution and present structure 108–10
jurisdictional function 111–12
relations with
  parliament 112–13
  State General Intervention 101–2
United Kingdom, public audit
  characteristics 30–38
  devolved audit institutions 42–4
  government accounting system 44–5
  organization 16–17
  see also National Audit Office
United States, single audit 186–7
value for money, UK auditing process 46–9, 51
vertical group, ECA 135
‘Wise Men’, committee of 164