



The European Court of Auditors



[The ECA in Luxembourg](#)

The European Court of Auditors was established with the second Budgetary Treaty, signed in 1975. However, at the time it was an informal institution. It became an official EU institution with the Treaty of Maastricht in 1992.

Composition

Each member state provides the ECA with one member. They are appointed by the Council of the European Union for 6-year, non-coinciding terms, and are supported by a staff of around 800 people, including auditors, translators and administrators. The members elect one of themselves for a renewable three-year term as President. The current president of the ECA is Klaus-Heiner Lehne.



Powers and functions

The ECA audits the revenue and spending, in other words the budget, of the European Union. Through publishing annual and special reports along with opinions and review-based publications, it informs whoever is interested on the spending of the European Union. One of the interested bodies, perhaps the most important one, is the European Parliament. Based on the ECA's annual report, the Parliament signs off on the Commission's handling of the budget for a given year.

Decision-making

As true auditors, the ECA makes its decisions based on numbers. For example, if the errors in the budget account for less than 2%, the ECA provides a 'Declaration of Assurance'. If these errors account for more than that, the ECA does not.