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RULES OF THE AUDIT BOARD

THE COUNCIL OF THE EUROPEAN ECONOMIC COMMUNITY AND
THE COUNCIL OF THE EUROPEAN ATOMIC ENERGY COMMUNITY,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206 thereof;

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 180 thereof;

Having regard to Article 15 of the Protocol on the Privileges and Immunities of the European Economic Community;

Having regard to the proposal from the Commission of the European Economic Community for implementing Article 15 of that Protocol;

Having regard to Article 15 of the Protocol on the Privileges and Immunities of the European Atomic Energy Community;

Having regard to the proposal from the Commission of the European Atomic Energy Community for implementing Article 15 of that Protocol;

HAVE DECIDED AS FOLLOWS:

Article 1

The functions defined both in Article 206 of the Treaty establishing the European Economic Community and in Article 180 of the Treaty establishing the European Atomic Energy Community shall be exercised by a single Audit Board. The Board shall exercise its functions in the general interest of the Communities, shall have full autonomy and shall act on its own responsibility.

The Audit Board shall meet regularly and at least every two months.

Article 2

The Audit Board shall consist of six auditors who shall be chosen as a rule from among persons having the status of an official or servant of a legal person governed by national or international public law. Their independence must be beyond doubt and they must possess recognised qualifications and ability in the field of accountancy, economic and finance or the auditing of public accounts.

Only nationals of Member States may be members of the Audit Board.

Article 3

The auditors shall be appointed by the Councils, acting unanimously, for a period of five years.

The Councils shall, acting unanimously, appoint one of the auditors to be Chairman of the Audit Board for the same period.

Article 4

The auditors shall, in the performance of their duties, neither seek nor take instructions from any Government or from any other body.

They shall refrain from any action incompatible with their duties.

Article 5

The office of auditor shall be incompatible with any other office in the service of the Communities.

When entering upon their duties the auditors shall give a solemn undertaking that, both during and after their term of office, they will respect the obligations arising therefrom, and in particular their duty to behave with integrity and discretion as regards the acceptance of certain appointments or benefits.

Article 6

The duties of an auditor shall end on non-renewal of his appointment, on his death or on his resignation.

Where an auditor resigns, his letter of resignation shall be addressed to the Chairman of the Audit Board for transmission to the Presidents of the Councils. This latter notification shall constitute notice of vacancy.

An auditor who ceases to perform his duty before the end of his normal term shall be replaced for the remainder of that term. The Councils may, acting unanimously, decide that such a vacancy need not be filled.

Article 7

If an auditor no longer fulfils the conditions required for the performance of his duties or if he has been guilty of serious misconduct, particularly if he has violated one of the obligations set out in Article 5, the Court of Justice may compulsorily retire him, on application by the Councils or the Audit Board. In the event of such serious misconduct, the auditor may also, subject to the same conditions, be declared to have forfeited any pension rights or other benefits in their stead.

The Court of Justice may provisionally suspend the auditor from office on application by the Councils or the Audit Board.

An auditor who has ceased to perform his duties before the end of his normal term shall be replaced for the remainder of that term. The Council may, acting unanimously, decide that such a vacancy need not be filled.

Article 8

In the performance of their duties as auditors, the auditors shall enjoy the benefit of Articles 11 to 14 and Article 17 of the Protocols on the Privileges and Immunities of the European Economic Community and of the European Atomic Energy Community.

Article 9

The Audit Board shall adopt its own rules of procedure.

Article 10

The Councils shall, on a proposal from and in agreement with the Audit Board, appoint the executive staff to be placed under the Board's authority.

Save as otherwise agreed by the Audit Board, its staff shall not engage in other employment, whether gainful or not.

Save as otherwise provided by the Councils, the rules set out in the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the Communities shall apply to such staff.

For the purposes of certain auditing duties of a special nature and of limited duration, the Audit Board may enlist the help of experts.

Done at Brussels, 15 May 1959.

For the Council of the European Economic Community	*For the Council of the European Atomic Energy Community*
The President	*The President*
COUVE DE MURVILLE	COUVE DE MURVILLE