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Answer given by Mr Hahn
on behalf of the European Commission
(20.11.2024)

The Commission acknowledges that Chapter 32 of the EU acquis¹, on ‘Financial Control’, refers to the requirement for an independent, operationally and financially autonomous external audit institution. This is a key part to ensure sound financial management, transparency and accountability in Member States, as well as in candidate countries in the framework of accession negotiations.

The Country chapter for Cyprus of the 2024 Rule of Law Report² reports on developments in relation to the Audit Office of Cyprus and makes several references to the International Organisation of Supreme Audit Institutions (INTOSAI) standards, such as the Lima and Mexico Declarations. These standards are crucial for safeguarding the institutional independence of Supreme Audit Institutions (SAIs) which are important actors in the systems of checks and balances and are a central component of the anti-corruption framework.

Although not formally part of the EU acquis, these standards are crucial for ensuring robust financial oversight and effective governance. Independent Supreme Audit Institutions (SAIs) play a critical role in safeguarding public trust and ensuring transparency in the management of public funds.

¹ https://neighbourhood-enlargement.ec.europa.eu/enlargement-policy/conditions-membership/chapters-acquis_en

² https://commission.europa.eu/document/download/a3e5a6f3-2dc4-403a-94ea-af42177813e9_en?filename=31_1_58067_coun_chap_cyprus_en.pdf