

# **THE ROMANIAN COURT OF ACCOUNTS**

## **OVERVIEW**

The Court of Accounts was set up in 1864 based on the law adopted by the General Assembly of Romania, which established the organisation and operation mode according to the French system for the regulation/enactment of management ex post control and according to the Belgian system for the enactment of the modalities to elect and appoint Court members.

In the period 1948-1992, these prerogatives were taken over by the Superior Court of Financial Control.

The Constitution of Romania adopted at the Meeting of the Constituent Assembly of November 1991 enacted the setting up of the Court of Accounts. The operation and organisation of the Court of Accounts was established in 1992 by own organic law. In keeping with the organic law, the members of the Court were appointed by the Parliament, but the control and jurisdictional activities were unfold independently. In 2003, in keeping with the reviewed Constitution, the jurisdictional activity of the Court of Accounts was externalised to ordinary courts. In 2008, the organic law of the Court of Accounts was reviewed and harmonised with the requirements of the INTOSAI standards in force at that date.

The organisation structure is represented at central level by audit and control Departments, the Audit Authority for European funds and by the Secretariat General, and at territorial level (in each administrative/territorial unit, respectively county) by chambers of accounts for audit and control and regional audit offices for European funds (one in each of the eight regions of Romania).

The management is collegial and is conducted by the Plenum of the Court of Accounts made of 18 members, who are counsellors of accounts, appointed by the Parliament for a nine year term of office of. The management of the current activity is executive in kind and is conducted by the president assisted by the two vice-presidents. The chambers of accounts are managed by a director assisted by a deputy director, and regional offices by a head of office.

The main instruments which transpose in practice the principles of transparency and accountability of ISSAI 20 and 21 audit standards, taken over in the Court of Accounts

own standards, are the reports drafted and submitted to the Parliament, to the Government and to deliberative public authorities of administrative-territorial units, posted on the Court of Accounts website [www.curteadeconturi.ro](http://www.curteadeconturi.ro) for the other beneficiaries (mass-media, the academic environment, the business milieu, taxpayers etc.).