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ERASMUS – JMO – 2025 – 2028 MODULE
UNIVERSITY OF GJIROKASTRA
EU EDUCATION FOR BETTER GOVERNANCE IN THE REGIONS OF ALBANIA

EU4EduGovRegAl

EUROPEAN COURT OF AUDITORS
ECA

Lecturer: Dr. Arjan GJINI

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OPEN FORUM OVERVIEW: EU4EduGovRegAl

Academic Transformation: Strengthening European Union studies through innovative teaching, interdisciplinary approaches, and research on EU governance.

Institutional Capacity Building: Supporting the modernization of public administration by promoting European standards of transparency, accountability, and good governance.

Regional Engagement and European Awareness: Enhancing awareness of European integration and fostering cooperation among institutions, students, and regional stakeholders.

Sustainable Academic and Institutional Networks: Establishing long-term collaboration between universities, local governments, and international partners to support Albania's European integration process.

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🎯 FORUM OBJECTIVES

- 🇪🇺 Understanding EU Governance Principles
- 🏛️ Analyzing EU Institutions
- 📣 Promoting Active Citizenship
- 🤝 Connecting EU Governance with Albania
- 🏆 Applying Knowledge Practically

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EUROPEAN COURT OF AUDITORS (ECA):

THE GUARDIAN OF THE EU BUDGET

INTEGRITY, TRANSPARENCY, AND THE SMART STATE

👉 European Court of Auditors https://www.eca.europa.eu

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WHAT IS THE ECA? "THE FINANCIAL CONSCIENCE"

Key point: Established in 1975; Supreme external audit institution

Mission: Ensuring that every euro of taxpayers' money is transformed into public value

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POSITION IN THE EU ARCHITECTURE

The ECA as the "external eye" overseeing the executive (the Commission)

👉 "ECA checks whether EU money is used properly in concrete projects."

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MANDATE AND INDEPENDENCE
STATUTORY INDEPENDENCE (ARTICLES 285–287 TFEU)

Why is it important? Immunity from political influence

Budgetary autonomy: Freedom to decide "whom and when" to audit

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WHY IS IT IMPORTANT? IMMUNITY FROM POLITICAL INFLUENCE

27 MEMBERS (ONE PER MEMBER STATE), 6-YEAR MANDATE

THEIR ROLE: BRINGING NATIONAL EXPERTISE TO THE TRANSNATIONAL LEVEL

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"OMNIPRESENT" JURISDICTION

- Scope: EU institutions,
- Member States,
- and private beneficiaries (farmers, NGOs, businesses)

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METHODOLOGY – REGULARITY VS PERFORMANCE COMPLIANCE AUDIT

Focus: "Are the papers in order?"

Legality and accuracy of transactions

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PERFORMANCE AUDIT (3ES)

Economy, Efficiency, Effectiveness

Key question: "Did the money produce the intended impact in society?"

👉 "An EU-funded road in Albania – was it built properly?"

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MATERIALITY THRESHOLD (2%)

Distinction between administrative error and intentional fraud

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ACCOUNTABILITY CYCLE
ANNUAL REPORT AND DAS

Declaration of Assurance (DAS):

The EU's financial "health certificate"

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DISCHARGE PROCEDURE

Link: ECA → European Parliament

Political power: Case of the Santer Commission resignation (1999)

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FIGHTING ABUSE
ECA – OLAF – EPPO SYNERGY

Justice chain:

ECA (Detects) → OLAF (Administrative Investigation) → EPPO (Criminal Prosecution)

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PROTECTION OF FINANCIAL INTERESTS (PIF)

Fight against corruption, nepotism, and VAT fraud

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TECHNOLOGY AND THE FUTURE
ECA IN THE ERA OF THE "SMART STATE"

Use of Big Data and Artificial Intelligence (AI)

Blockchain for fund traceability

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DIGITAL AND PREVENTIVE AUDITING

From post-factum control to real-time monitoring

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TRANSPARENCY AND CITIZENSHIP
DIPLOMACY OF TRANSPARENCY

Reports in 24 languages,
infographics,
and simplified communication for citizens

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EDUCATING THE NEXT GENERATION

Link with university curricula:

Good governance as an exact science

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CAREERS AND CLOSING
HOW TO JOIN EU INSTITUTIONS

EPSO competitions, "Blue Book" traineeships, JPP

Required skills: Data literacy, forensic accounting, foreign languages

Integrity is the non-negotiable foundation of the European project

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CONCLUSION: EUROPEAN COURT OF AUDITORS: THE GUARANTEE OF PUBLIC TRUST

Why Does the ECA Matter?

Key Points:

💵 Every euro of the European Union must create real value for citizens

🛡️ The European Court of Auditors ensures transparency and accountability

⚖️ Financial oversight is the foundation of the rule of law

🔍 From traditional auditing to digital technology – an institution in evolution

🌍 Financial integrity = trust in the European project

Final Message: 👉 "Without transparency there is no trust – and without trust, there is no European Union."

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CONCLUSIONS AND QUESTIONS SUMMARY OF MAIN POINTS. SPACE FOR DISCUSSION.

THANK YOU

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