



EUROPEAN
COURT
OF AUDITORS

2018 EUROPEAN COURT OF AUDITORS AWARD JAN O. KARLSSON

Presentation

In accordance with its mission and values, the European Court of Auditors (ECA), the EU's independent external auditor, is committed to being at the forefront of public sector auditing, both in the EU and worldwide. The ECA is keen to develop further active links with the scientific community and thus benefit from the wealth of knowledge which scholars and researchers of all disciplines are creating through their intellectual work on the prospects and challenges related to public spending, auditing and financial accountability in the European Union.

Audit institutions need to develop and improve their ability to analyse change, to address the related risks and challenges and to continuously adapt their audit methods and approaches. To do so, it is essential for the ECA to develop a mutually beneficial relationship with academic researchers. In other words, the audit profession and academic research must advance hand-in-hand.

With this goal in mind, in 2010 the ECA established its biennial "European Court of Auditors Award" to provide an incentive and recognition for research on public audit-related issues.

Each edition pays tribute to a person who has actively contributed to the reputation of the ECA as an EU institution. The fifth edition of the ECA Award will pay tribute to the memory of Jan O. Karlsson (1939-2016), former Member and President of the ECA, who contributed greatly to the modernisation of our institution.

The 2018 "European Court of Auditors Award – Jan O. Karlsson" will be governed by the following rules:

1. Subject

The ECA Award is open to European academics and researchers who have published peer-reviewed articles or papers, or written theses based on theoretical or empirical studies, related to public sector auditing, in particular within a European Union context.

This would include such fields as, for example: public accountability; budgetary management; better regulation; audit of EU finances and governance; scrutiny of EU policies; evaluation and impact assessment; financial, compliance and performance audit; audit methods and standards; audit ethics; internal audit and control; reporting methods; relations between SAIs and national parliaments.

This year the ECA also wishes to focus special attention on publications which provide readers with original insights into emerging global issues that are particularly relevant to public sector auditing. Future thematic areas of interest for EU citizens and policy makers would include, for example, new

methodological aspects and technological opportunities, such as digital audit, data mining and analytics for audit, as well as emerging socio-economic, geopolitical or demographic developments.

2. Award

The winner will receive an Award certificate, a medal, and a prize of 5 000 euros from the ECA.

3. Eligibility

The Award is open to:

- researchers and scholars, for a publication (article, paper, in a peer-reviewed academic journal or book) which must have been published on or after 1 January 2014, and
- postgraduates who have written a Master's thesis or a PhD thesis. The viva examination must have taken place on or after 1 January 2014.

To be eligible to apply for this ECA Award, candidates must be nationals of an EU Member State or have completed their thesis at a university in an EU Member State. The Master's or PhD thesis must not have been submitted for any previous edition of the ECA Award.

4. Applications

Candidates shall submit by email in PDF format:

- a) a copy of their publication (book, article, paper) or thesis;
- b) a short summary (maximum 3 000 words) of the publication or thesis;
- c) a justification of why they consider the publication or thesis to be relevant to the Award (maximum 1 000 words);
- d) their curriculum vitae.

The publication or thesis itself (cf. item a) above) may be in any of the official languages of the European Union, but all other supporting documentation referred to above (cf. items b) to d) above) must be submitted in either English or French.

The selection panel may request further information from applicants, in addition to the documents presented with the application.

5. Selection process

The ECA will submit the applications to a selection panel.

The selection panel will be composed of three experts from public audit organisations, current or former Members of the ECA and/or university professors. A Member of the ECA will chair the selection panel's meetings but will not have the right to vote.

The selection panel will assess the applications independently, identify the publication or thesis which is considered to merit the Award, and provide a brief justification of their choice.

The selection panel may propose that the Award should not be conferred if none of the submitted applications meets the standard of excellence required. It may also confer the Award jointly and *ex aequo* to two applicants.

The decision of the selection panel on the Award winner will be final and may not be challenged in the courts.

The ECA's Directorate of the Presidency will provide the secretariat of the selection panel.

6. Criteria

The main criteria applied in the assessment process will be the innovative character of the work and the quality of the applicant's contribution to the respective theme.

7. Award ceremony

The winner(s) will be invited to a public ceremony at the ECA to receive the Award and to deliver a lecture of up to 30 minutes. This will take place in Luxembourg in September 2018, on a date to be decided by the ECA. The travel expenses of the winner(s) will be covered by the ECA.

8. Deadline

Applications must be submitted in electronic format by 15 June 2018 and addressed to:

Eca-award@eca.europa.eu

Applications arriving at the ECA after this date will not be accepted.