

# **Message of the President of the Constitutional Court on the occasion of his participation in the international conference “The Romanian Court of Audit – 30 years of progress towards the digitalisation of audit”, organized by the Romanian Court of Audit on 8 September 2022**

**Mr. President of the Romanian Court of Audit**

**Distinguished officials**

**Dear guests and representatives of diplomatic missions**

It is my honour, on behalf of the Constitutional Court of Romania and on my own behalf, to address the congratulatory message on the occasion of the three decades since the re-establishment of the Romanian Court of Audit.

I would like to cordially thank Mr Mihai Busuioc, President of the Court of Audit, for inviting me to this anniversary event. It is a special opportunity for me to convey the message of the Constitutional Court in such a distinguished professional environment. I address the same warm greeting to the distinguished guests, participants in this prestigious international conference, well-known specialists, representatives of the Courts of Audit from friendly countries.

***Ladies and gentlemen,***

Founded 158 years ago by Prince Alexandru Ioan Cuza, the creator of the union of the Romanian provinces, the Court of Audit continued to exist even during the totalitarian regime, but under another name, which proves the importance of this institution and its eminent role in exercising control over the formation, administration and use of the financial resources of the State and the public sector.

Ever since the adoption of the new Constitution of Romania in 1991, the re-introduction of the Court of Audit, under the same name it had at its founding in 1864, was enshrined in the system of autonomous authorities, with a fundamental role in creating and consolidating the rule of law.

In its case-law, the Constitutional Court held that, by its role, the Court of Audit is part of the fundamental institutions of the State, its activity being indispensable for ensuring the financial support necessary for the functioning of all State institutions. As a reference institution of the Romanian State, with a distinct constitutional status, the Court of Audit is organised and operates in accordance with its organic law. All these legal features give it a special position throughout the public authorities.

**Distinguished guests,**

The three decades that we celebrate together today have recorded a real metamorphosis in the evolution of the Statute of the Court of Audit, the latter shifting from the system of traditional courts, which also have jurisdictional powers, under which it was established between 1992-2003, to the system of supreme audit institutions, identifiable in most of the world, whose role is to exercise exclusive control, through audit procedures, of public funds, with specialised courts entrusted with the task of resolving disputes arising from its specific activity.

One aspect on which I think we should reflect in the future is the implementation of the constitutional rules referring to the specialised courts, so that the efficiency of the work of the Court of Audit can increase through value and purpose.

I note that the 2003 Law on Revision of the Constitution removed the judicial powers of the Constitutional Court, but provided under Article 155 (6) of the Constitution that: *“Until the establishment of specialized courts of law, any disputes arising from the activity of the Court of Audit shall be settled by the courts of general jurisdiction”*. However, almost 20 years after the revision of the Constitution, this provision on the necessity for the establishment of specialised courts in the field has not been implemented, the disputes generated by the activity of the Court of Audit being further settled by the ordinary courts, namely their administrative and tax divisions. The reason for the text lies precisely in the fact that the Court of Account’s acts concern a specialised technical area and a very significant scope of the activity of the State, namely its budgetary resources. In this context, I consider that the legislature has the opportunity to set up those specialised courts and appropriate judicial proceedings.

In its evolution, the Court of Audit continues to go through an extensive consolidation process in Romania’s institutional architecture. It must keep pace with the process of modernising the activity of public authorities from the perspective of digitalisation, the efficiency of which has been particularly highlighted in recent years. That is why I consider that the complex theme of the event in which we participate, *digitisation in audit*, is both appropriate and intriguing, because the direction we are heading towards, we and the world, is to simplify and rationalise the work of public authorities and institutions, to eliminate bureaucracy and the waste of time and human energy.

The way public authorities work has changed significantly, from the “chemical pencil” of a century and a half ago to the technical means that are designed to simplify and streamline the relations between these entities and the beneficiaries of the services they provide. I note that this concern of the Court of Audit is part of the efforts necessary for the modernisation process and, as is apparent from its reports, it enjoys a meritorious success, maintaining the natural balance between the authority of the State and the citizen, who must retain its essence, regardless of how much science and technology will have their mark on these relations.

In the 30 years of activity of the Court of Audit, the Constitutional Court, which this year also celebrated 30 years since its establishment, was called, not infrequently, to rule on the constitutionality of certain provisions of Law No 94/1992 on the organisation and functioning of the Court of Audit, republished, with subsequent amendments and additions, or of other regulations related to its activity, within the framework of the *a priori* constitutional review

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or by way of the exception of unconstitutionality. We consider that constitutional jurisprudence has contributed to the institutional consolidation of the Court of Audit in the system of Romanian democracy.

This finding is significant because, as the Constitutional Court is the *guarantor of the supremacy of the Constitution*, the Court of Audit is the guarantor of compliance with the law as regards how the financial resources of the State and the public sector are spent.

***Honourable guests,***

The time we are living is one of transformations both within each State and at the level of the European Union and other regional or global organisations. These profound socio-economic changes and their speed of evolution in contemporary society require all the more respect for fundamental rights and freedoms, a duty which falls on all State institutions, regardless of the field of competence. I believe that the specialised activity of State institutions makes a major and convergent contribution to the “building of Europe”, to the creation of a common space of freedom, security and justice. Only in such a vision can we shape the concept of European society in which all the citizens of the States have a sense of belonging to a united Europe.

Finally, I congratulate the Court of Audit for its work, I wish it a lot of success in the future and I hope we will enjoy the same good cooperation between our institutions in carrying out the missions conferred by the Constitution and the specific legislation of the Romanian State.

“Many happy anniversaries!”  
to the Court of Audit of Romania  
in its fruitful and consistent activity for the benefit of Romanian society

**President of Constitutional Court of Romania,  
MARIAN ENACHE**