

THE ECA – BRINGING OUR WORK CLOSER TO THE EU CITIZEN

The ECA's internal and external efforts

The European Union is made up of its citizens and its democratic system and values rest upon them. Citizen participation and engagement are crucial to achieve accountability and trust in public administration. The European Court of Auditors (ECA), headquartered in Luxembourg, is the EU institution responsible for the external audit of the EU's finances. As an institution, we are not the most well-known to citizens. From an outside perspective, auditing can be seen as the mere scrutiny of financial accounts. However, what we strive to achieve is value for public money, and that every euro of EU taxpayer money spent is well-invested and brings results on the ground.

The ECA publishes the results of its audit work through a variety of reports – annual reports, specific annual reports, and special reports – depending on the type of audit. Other published products include opinions and review-based publications. Annual reports contain the results of financial and compliance audit work on the EU budget and European Development Funds. Our approximately 35 special reports published each year present the results of selected performance and compliance audits of specific spending or policy areas, or budgetary or management issues.

Strengthening trust in government and promoting the accountability, efficiency and transparency of the public administration are at the heart of public sector auditing. Nevertheless, reaching out to citizens is a challenge. Through our audit work, by assessing the economy, effectiveness, efficiency, legality and regularity of EU actions and subsequently publishing our findings for everyone to read, we try to bring our work closer to citizens. This is to improve accountability, transparency and financial management, in order to foster citizens' trust in the context of current and future challenges facing the EU. Reaching out to citizens and stakeholders is therefore something that we have always considered a priority. As a result, we have implemented various strategies, both at the different stages of our audits as well as beyond our audits, in order to build and maintain stronger bonds with our stakeholders, citizens and taxpayers. Strategies encompassed in this article include the drafting of the annual work programme and the selection of audits, audit visits, engaging with external experts and NGOs, post-publication communication and the use of social media platforms.

Furthermore, our 2021-2025 strategy presents three strategic goals: improving accountability, transparency and audit arrangements; targeting areas in which we can add the most value; and providing assurance in a challenging and changing environment. Our work programme takes into account a broad range of issues, which reflect the EU's main challenges and key concerns in its response to the multiple crises with which it is faced. Several of the work programme's selected audits have a direct impact on the individual taxpayer and may also draw their interest. A few examples would be recent audits in relation to the COVID-19 pandemic, the energy union, using hydrogen as fuel, passenger rights, and the treatment of hazardous waste.

In the course of our audit work, we regularly engage with citizens in various ways. During our audits, we collect relevant data e.g. by conducting interviews with beneficiaries of

EU funds, or with NGOs that have experience and interest in the audit area. For example, in the context of producing our recent review on animal transport, I visited a Polish NGO, specialised in the field, to exchange views on animal transport and welfare in Poland. Another example is my visit to the Netherlands in conjunction with our ongoing audit on soil protection and manure management, where I discussed the issue of soil protection and wetlands with an experienced Dutch NGO and several experts in this field.

In addition to audit visits, several other aspects of our methodology allow for stakeholder and citizen engagement. For example, we engage with and use external experts, either individually or collectively, in the form of focus groups. External experts allow us to gain access to specialist skills, knowledge, or experience, helping us to obtain sufficient, appropriate audit evidence. They can also provide advice to confirm, challenge, or refine significant judgements made throughout the task.

To ensure that our reports are accessible and understandable to the interested and informed reader, we go to great lengths when it comes to ensuring readability. When writing our reports, we adhere to both INTOSAI and internal guidelines in order to ensure transparency, clarity and quality in our final product, as well as the use of inclusive language and a consistent and attractive style of writing. We also place emphasis on the use of new technologies that have the potential to maximise our work's visual appeal and presentation.

Our citizen engagement efforts do not end with the publication of our work, but rather further possibilities to engage stakeholders and citizens come into play. These involve contacting news outlets, holding press briefings and stakeholder meetings, and sharing information about our work through the various social media channels. Our social media presence has increased exponentially over the last decade, with over 50 000 followers across all platforms by the end of 2022.

BONNIE AND CLYDE

LEGEND AND REALITY

Almost everyone has heard about Bonnie Parker and Clyde Barrow, Two criminals in the 1.930s. They are almost romantic legends. But what was the reality?

Even before their violent deaths in a police ambush in May., 034, Bonnie and Clyde were on their way to becoming legends. But since then, the legend has grown and grown. At least six different films have been made about them Mese, the most successful was *Bonnie and Clyde*, starring Faye Dunaway and Warren Beatty, in 1967. The two were depicted as a romantic rather glamorous pair who robbed banks but did not steal from poor people. Bonnie Parker (Faye Dunaway) was tall and beautiful. Clyde Barrow (Warren Beatty) was handsome, an expert with a gun, and coal in danger. But what was the reality?

Clyde Barrow was born in 1911 near Dallas, Texas, the sixth of eight children. His father was an illiterate farmer. As a child, Clyde was fond of capturing small birds, breaking one of their wings and then watching them try to fly. He hated school and left as soon as he could, at the age of sixteen. By the time he was seventeen, he was already in trouble with the law for stealing turkeys. Then he started stealing cars. They fascinated him, from then until his death at the age of twenty-five, he became increasingly violent, robbing small stores, sometimes killing their owners and then holding up banks. He had a tendency to panic in difficult situations. He shot wildly, killing not only policemen but innocent bystanders. More professional criminals, such as John Dillinger, despised him for 'giving a bad name to bank robbers'.

One incident which was fairly typical of his style happened on Christmas Day, 1932. He and a younger criminal, W.D. Jones, decided to steal a new car they saw parked in front of a house in the town of Temple, Texas. W.D., who was supposed to be a good mechanic, couldn't get the car started, so he and Clyde started to push it away. But the owner, a young salesman, ran out into the street and tried to stop them. Clyde shot him. By this lime, W.D. had managed to start the car, and they drove off, leaving the salesman to die in front of his horrified wife and father-in-law. Shortly afterwards, they abandoned the car and escaped in another, driven by Bonnie.

Bonnie Parker was also born near Dallas, in 1910. Her parents were devout Christians, who went to church every Sunday, prayed every day, and never drank or smoked. Bonnie was good at school, although one of her teachers said she

was 'a bit of a 'show-off'. She was very small, but despite this could fight and beat older, bigger girls and even boys. She was very fond of small animals and had a romantic nature. Whenever she could, she went to the cinema to see love stories. She worked as a waitress for a time in Dallas but then lost her job in the Great Depression. She met Clyde at friend's house early in 1930. Something about him fascinated her. When he was arrested for robbery shortly afterwards, he managed to persuade her to smuggle a pistol to him in prison, even though she said she did not like guns. He used it to escape.

From that point onwards, Bonnie' became more and more involved. She lived with Clyde, helped him to rob and learned how to use guns herself. On Easter Sunday, 1.934, she and Clyde and a third man were sitting in their car, which was parked in a lonely side road near the town of Grapevine, Texas. Two policemen rode up on motorcycles and stopped a short distance away. They got off their bikes and began walking towards the car, casually. It was obvious that they did not know who was in the car. They had their guns in their holsters. Shots rang out from the parked car. The two policemen fell to the ground, bleeding. A farmer happened to be sitting under a tree not far away. He said he saw Bonny get out of the car with a shotgun in her hand, and then walk over to the body of one of the policemen. He was still breathing and groaned. Bonnie fired the shotgun twice into his face and then, according to the farmer, laughed, saying that 'his head bounced just like a rubber ball'.

Less than two months later, she and Clyde were dead, killed one morning in their car by a hail of police bullets. As the car with the bodies in it was towed to a nearby town, a mob of schoolchildren surrounded it. They tore pieces of clothing and hair from the bodies and even smeared their hands in the still fresh blood. The legend had already become bigger than life.

Questions

1. What are some of the main differences between Clyde Barrow in the 1967 film version (Warren Beatty) and the historical facts?
2. Was there anything in his childhood that suggested Clyde might become a criminal later?
3. The murder of the two policemen on Easter Day 1934 ("The Grapevine Massacre") Was described at the time as 'revolting and brutal'. Why?
4. Describe what happened to Bonnie between the time she first met Clyde early in 1930 and Easter Sunday, 1934