

Guide for freelance translators

English

Context

As the ECA's external auditor, the ECA's task is to scrutinise all revenue and expenditure under the EU's budget. It does this by performing two types of audit: compliance audits to ensure funds are collected and spent according to the EU's financial rules, and performance audits to ensure funds are used effectively and efficiently and deliver value for money.

Compliance audits are performed on samples of revenue and expenditure and involve checks against EU regulations on the legality and regularity of the transactions made. These audits must be carried out, as the ECA has a legal obligation under the EU Treaties to produce an annual Statement of Assurance (SoA) for the budgetary authorities (the Council and European Parliament). The SoA provides assurance that the Commission, as the institution responsible for managing the budget, has gathered and spent funds in accordance with the rules, and reveals to what extent errors have been made ("error rate") resulting in funds being misspent, i.e. in breach of those rules. The Statement of Assurance is published in the ECA's Annual Report for the financial year, an overall statement for the whole budget, which is then broken down by budget heading across the report's individual chapters.

For its performance audits, the ECA's auditors select specific topics within individual budget areas and examine programmes and projects in the Member States (MSs) to see how funds have been spent, if the spending was necessary and what results have been achieved. The ECA is free to choose which areas of spending it wishes to examine for these audits. For each of them, it selects a number of Member States, then gathers information on the topic, checks records and conducts interviews, at the Commission and other bodies involved in managing and disbursing funds, e.g. ministries of Member States, programme managing authorities, paying agencies, – and this includes visits to the final beneficiaries organising the projects. The results of these audits are published in the ECA's special reports (SRs): currently the ECA produces approximately 30 SRs per year.

Documents to be translated

Every audit involves a flow of correspondence and documents between the ECA and the Member States. Every document produced in-house is drafted in English but documents leaving the ECA and sent to the MS bodies are usually translated beforehand into the language of the MS concerned. The most substantial and important of these are the reports on the audit findings produced by the auditing teams after completion of their analysis of

the information provided by the Commission and auditees and their audit visits to carry out on-the-spot checks. These reports are always translated into the languages of the MSs concerned and are referred to as **clearing letters (CLs)**.

Translation into English concerns two types of document returned by the MSs/auditees. Firstly, and only very occasionally, there are replies to requests for information in the form of questionnaires/surveys; secondly, and most frequently and importantly, the auditees' **replies to clearing letters**, in which the auditees formulate their comments on the audit findings. These can be acceptance, requests for amendments, or rejection, requests for deletion or complete reformulation. The MSs usually aggregate the comments from all its bodies involved (ministries, audit institution, managing authority, paying agency, final beneficiary) in one reply. These can range from brief and perfunctory, in the case of general agreement and acceptance, to lengthy comment and detailed explanation and analysis of procedures in the case of disagreement.

Status and treatment of documents to be translated

The clearing letters and replies to them are therefore crucial to the ECA's work. The final outcome of this exchange forms the basis of the ECA's reports, the conclusions and recommendations submitted to the auditees and ultimately, in aggregated form, to the budget discharge authorities (Council and European Parliament). They reveal much about the internal workings of public administrations in the MSs, the ECA's criticism of inadequate procedures both in those countries and within EU institutions, mistakes made and funds to be repaid. It is therefore essential that these documents be treated as confidential.

Quality standard

Replies to clearing letters and subsequent exchanges between the ECA and MSs are therefore not only core elements in the production of the ECA's reports: they also contain discussions of very sensitive matters which hinge on different interpretations of the meaning of EU texts. To ensure that the auditors have the soundest basis for discussion, completely free of linguistic error and, as far as possible, of ambiguity, it is essential that the auditors have a clear understanding of the auditees' views. Wording and meaning are key. Accuracy of translation to convey a precise reflection of what the auditee has written is of paramount importance. Having said that, it should be noted that replies to clearing letters represent an intermediate "working document" stage in the ECA's work. They are not for publication: polish and "best style" are secondary to an accurate presentation of the facts the auditors need to know, in as clear and easily comprehensible a manner as possible. The ECA is aware that the deadlines by which the auditors must have the translations are often tight, but the ECA is better served with a complete and accurate text by the date given than an elegant one sometime later.

The ECA is also aware that the style of administrative writing in many EU Member States is not always conducive

to easy understanding. Translators should give clarity of content priority over slavish adherence to the form and structures of the original. Where no clarity is possible, because of convoluted sentences, ambiguous or vague wording, the translator must draw the ECA's attention to this with a translator's note in the text.

Sources and reference material

General

For replies to clearing letters in the context of the Statement of Assurance, translators should refer to the statements issued in the past in the ECA's annual reports and chapters. Specific references to Regulations, Commission documents, etc., in the "Standards/Criterion" and "Facts" sections can be found through the EU tools and databases available, e.g. Quest, IATE, Euramis, EUR-Lex, or by reference to documents on the sites of the Commission DGs involved.

For replies to clearing letters concerning performance audits, past reports issued on similar subjects, to be found on the ECA's webpages, may offer some help, although, with very few exceptions (mostly reports on natural resources, including agriculture and energy), performance audits tend to deal with new areas of spending and are therefore "one-offs". The same EU tools and databases mentioned above will be helpful.

Among many useful online dictionaries and resources, one of the best for a number of, but not all, languages is Linguee, which includes a lot of EU material. Good tips on dealing with jargon and a lack of clarity, especially in an EU context, can be found on the European Commission's "Clear Language" pages at https://ec.europa.eu/info/sites/default/files/clear_writing_tips_en.pdf.

Apart from the Oxford English Dictionary, other standard reference works recommended are "The Complete Plain Words" by Gowers and "Fowler's Modern English Usage".

Specific

For both types of audit, the best source of terminology for replies to clearing letters and questionnaires is the original clearing letter/questionnaire. Using the same terms as the auditors themselves guarantees a clear link between question/finding and the auditee's reply, making it easier for the auditors to follow the structure and giving them the certainty the response is dealing with the same matter they raised.