

ADMINISTRATIVE ACTS ISSUED BY THE COURT OF AUDITORS. EXERCISE OF THE ADMINISTRATIVE COURT CONTROL OF LEGALITY

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ABSTRACT: *The Court of Auditors acts as a financial control institution, designed to verify finally and in the most demanding way the management accounts drawn up in the context of the annual implementation of the State budget and gives a discharge, or the legal responsibility of those responsible for committing violations of the law and the rule of law in the use of public funds.*

As regards the question under discussion, namely whether, following the audit review under Law No 94/1992, the Romanian Court of Auditors has the power to calculate damages and determine liability for the loss calculated, the case-law study reveals different interpretations as to the question of law under discussion.

The administrative court is vested with a control over the legality of the administrative act concerning the refusal by the public authority to return by administrative means to the administrative act issued, in which the conformity of the administrative decision based on law must be checked, including compliance with the limits of the margin of discretion available to the issuing authority.

Without making an exhaustive assessment of the follow-up activity specific to checking the necessity and appropriateness of budgetary expenditure, the work aims to take advantage of the question of law under discussion by reference to the case-law examination which reveals different interpretations, of the legal nature of the control acts drawn up by the financial controllers and of the legal effects which they produce, the minutes and the control report drawn up by the competent supervisory body.

In the practice of the courts, an administrative case has been registered for the purpose of cancelling the control report on the checks carried out by the supervisory bodies of the court of Auditors on the grounds that, the measures ordered by the control acts issued and the findings of the control report and the conclusions of the check referred to by the financial controllers are illegal and non-meetic.

KEYWORDS: *court of administrative litigation; legality check; administrative acts; court of auditors; relevant case-law: Court of Auditors; financial audit control; control report; control report; legality check; legal nature of control acts; relevant case law;*

JEL CODE: K 23

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