CONSIDERATIONS ON THE CONDITIONS OF TIME LIMITS FOR APPROACHING THE ADMINISTRATIVE LITIGATION COURT, IN THE ROMANIAN AND FRENCH LAW

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Abstract

We reviewed in this article the legal regime of the time limit in which the prefect - Government's representative in the Romanian law, namely state's representative in the French law - may appeal to the administrative litigation court against local public administration authorities documents if such documents are deemed unlawful, in relation to the requirements of European standards enshrining the <reasonable time> notion.

We pointed out that the time for referral to the administrative litigation court by the prefect on these documents illegality is 6 months in the Romanian law, compared to 2 months in the French law and prior complaint for actions brought by prefect is not required in the Romanian law, unlike its compulsoriness under French law.

The European doctrine showed that "reasonable time" notion, enshrined in the contents of art.6 par.1 of the European Convention on Human Rights is autonomous and cannot be defined by strict criteria. In civil matters, the term reasonable is to be assessed from the date of referral to the competent court, but it also includes the length of prior administrative procedure when the referral to the court is preceded by a prior appeal required.

Through in the Romanian law, both constituent and organic legislator undertook procedural guarantees provided by European standards regarding "reasonable time", we considered that a lex ferenda proposal on reducing the 6 months period referred to in art.11 par.(1) of Administrative Litigation Act no.554/2004 may be discussed for the appeal to the administrative litigation court.

Keywords: prefect, Romanian law, French law, prior complaint, reasonable time.

JEL Classification: K.

1. Preliminaries - constitutional and legal foundations on the conditions of time limits in which the Prefect may challenge in court documents of local public administration authorities, in Romanian law and French law

1.1. **In Romanian law**, control over the legality of administrative documents of local public administration authorities is governed by the Constitution of Romania, republished¹, in art.123 - "*Prefect*" according to which the prefect is *the local representative of the Government*, [(art.123 par.(2)] and may appeal before the administrative litigation court against a document of the county or local council, of the mayor, where such document is deemed as unlawful. [art.123 par.(5)].

Constitutional provisions mentioned found realization in the contents of Administrative Litigation Act no. $554/2004^2$ as amended and supplemented, which states in art.3 - Administrative Tutelage, par.(1) the following: Prefect may challenge directly to the administrative litigation courts documents issued by local public administration authorities if such documents are deemed as unlawful; action shall be brought in the period referred to in art.11 par.(1), which commences from the time the document is forwarded to the prefect.

Art.11 - *Time limit for filing the action* - provides in par.(1), (2) and (3) that for actions brought by the prefect, the general time limit is **6 months** or, where appropriate, a year, for good reasons, *as of the time the illegal document was acknowledged*.

To eliminate the possibility of conflicting interpretations, art.11 par.(5) of the same law provides that the short time limit of 6 months, provided in par.(1), is *limitation period* and long time limit of 1 year, provided in par.(2) is *lapse period*. The period of 6 months is the *rule*, while the period of 1 year is the *exception* it remains at the discretion of the court, being an *exception to the rule*, which involves *justification thereof in each case*.³

The constitutional text does not restrict or condition the prefect's action, opinion expressed in the case law on the settlement of the pleas of unconstitutionality of the law (*Constitutional Court Decision no.1353/2008*)⁴, unlike the administrative litigation action of the injured citizen, natural entity, or legal entity, which under the organic law may be subject to conditionality and limitations, as stated in art.52 par.(2) of the Constitution.

Under the provisions of art.7 - *Prior procedure*, par.(5) of Law no.554/2004, for action brought by the prefect, prior complaint is not required. However, the voluntary nature of such procedure specific to grace appeal allows the prefect to require, with necessary motivation, that the issuing

¹ Published in Official Gazette of Romania, Part I, no.233 of November 21, 1991, as amended and supplemented by Constitution Reviewing Act no.429/2003, published in the Official Gazette of Romania, Part I, no.758 of October 29, 2003, as republished in the Official Gazette of Romania, Part I, no.767 of October 31, 2003.

² Published in the Official Gazette of Romania, Part I, no.1154 of December 7, 2004.

³ Antonie Iorgovan, *Tratat de drept administrativ (Treatise on Administrative Law)*, Vol.II, All Beck Publishing House, Bucharest, 2005, pp.596-598.

⁴ By *Decision no.1353/2008* published in the Official Gazette of Romania, Part I, no.884 of December 29, 2008 the Constitutional Court rejected the plea of unconstitutionality of the provisions of art.19 par.(1) letter e) of *Law no.340/2004 on the prefect and the prefect's institution.*

public authorities reconsider the administrative acts deemed unlawful for *amendment* thereof or, as appropriate, for *revocation* thereof, within 30 days, as provided in par.(1) of art.7 of the same law, for *individual administrative documents*. For solid reasons, for *unilateral administrative documents*, prior complaint may be filed after the time limit provided in par.(1), *but not later than 6 months from the date the document was issued*, according to par.(7) of art.7, *the period of 6 months being limitation period*, according to the law.

The premise of the constituent, and of the legislator, in terms of action applicable to an administrative document deemed unlawful by the prefect and challenged in court, whether prior procedure is used or not, consists precisely in those documents being presumed to be valid, entered into force, generating rights and obligations prior to referral of the court.¹

1.2. In French law, within the Republic territorial collectivities, state representative, a representative of each member of the Government, is in charge of national interests, administrative control and compliance with the law, according to art.2, the final sentence of the French Constitution², in force.

An action ("*le recours*") is exercised by state representative within the department, **the prefect**, against the documents of communes and departments and by state representative in the region, the prefect of the regions, for the documents of the regions.³

The deadline is **two months** (as opposed to the period of 6 months, according to the Romanian law) and begins to run (as in Romanian law) from the date the unlawful document was acknowledged.⁴

According to French law, the state representative/ prefect **must notify** the local authority concerned, stating the reasons why they consider the document as unlawful, claimed in the contents of the action (enabling the authority, if desired, to revoke the act).⁵

¹ See: Corneliu Manda, Cezar C. Manda, *Dreptul colectivitatilor locale (Local collectivities law)*, 3rd Edition revised and enlarged, Lumina Lex Publishing House, Bucharest, 2007, p.362 and the following.

Adopted by referendum on 28.09.1958, revised on 23.07.2008, Romanian version, pp.27website 28, available at the of the Constitutional Council [Conseil_constitutionnel_(France)]: http://www.conseil-constitutionnel.fr/conseilconstitutionnel/root/bank mm/constitution/constitution roumain.pdf, accessed on 05.05.2014.

³ Jean-Marie Auby, Robert Ducos-Ader, Jean-Bernard Auby, *Institutions administratives -Organisation générale. Fonction publique. Contentieux administratif. Intervention de l'administration dans l'économie. Prix. Planification. Aménagement du territoire*, 5th edition, Dalloz, Paris, 1989, p.238, (our translation).

⁴ Ibidem, p.239.

⁵ Jean-Marie Auby, Robert Ducos-Ader, Jean-Bernard Auby, works cited, pp.239-240, (our translation).

2. Romanian administrative case law - the time limit in which the prefect may challenge a document of local authorities if deemed as unlawful

Ploiesti Court of Appeal, the 2^{nd} Civil Department of Administrative and Tax Litigation, Judgment no.1791 of September 8, 2011¹

Art.11 par.(1) and (3) of Law no.554/2004 shows that the time limit for filing the action seeking annulment of an individual administrative document, an administrative contract, the acknowledgement of the claimed right and repair of damage caused may be filed within 6 months from the date when the unlawful act was acknowledged.

By the action filed with Prahova High Court, the claimant Prefect of Prahova County, against defendant Prahova County Council, requested that the court determine the partial invalidity by right of the Resolution no.55/29.04.2009.

The claimant has showed that the contested administrative document violates the provisions of art.46 par.(1) and (2) of the *Local Public Administration Law no.215/2001, republished*², as subsequently amended and supplemented, according to which the local councillor may not take part in the deliberation and the adoption of resolutions, either personally or through spouse, in-laws or relatives up to the fourth degree, who has a proprietary interest in the issue subject to debates in the local council (...).

By sentence no.357/10.05.2011, Prahova Court **upheld the plea of action tardiness** claimed by the respondent Prahova County Council and **dismissed the action** brought by the Prefect of Prahova County, as tardily filed.

The claimant / prefect appealed.

We present below the considerations expressed by the Court of Appeal.

Since County Council Resolution no.55/29.04.2009 was notified on 30.04.2009 to the prefect by letter no.5581 the action requesting the annulment of the administrative document in question, filed in court on 28.03.2011, exceeds the *time limit of 6 months* provided by art.11 par.(1) of the Administrative Litigation Act, for which reason the trial court properly determined that the action was belatedly brought and rejected the same for this reason.

Analysing the allegations of the appellant as to the nature of the document in question, the court of appeal showed that: on the one hand, the trial court correctly determined that, regardless of the nature of the document, according to art.3 par.(1) second sentence, in conjunction with art.11 par.(1) of Law no.554/2004, *prefect's action in administrative litigation is filed within 6 months from the date of document submission*³, and on the other hand, the contested document cannot be

¹ Decision no.1791 of September 8, 2011, Ploiesti Court of Appeal, 2nd Civil Department of Administrative and Tax Litigation. For details, see the websites: <u>http://jurisprudenta.avocats.ro/44-contencios.php; http://legeaz.net/spete-contencios/tutela-administrativa-1791-8-2011</u>, accessed on 05.05.2014.

² Published in the Official Gazette of Romania, Part I, no.204 of April 23, 2001, republished in the Official Gazette of Romania, Part I, no.123 of February 20, 2007.

³ In our opinion, the period of 6 months acts as recommendation for *regulatory* administrative documents contested in court by the *prefect*, given that art.11 par.(4) of Law no.554/2004, as subsequently amended and supplemented, 2^{nd} sentence, establishes that:

characterized as a regulatory document, but as an individual document in relation to the definition given to the *regulatory administrative document* by art.3 letter a) of *Law no.52/2003 on decisional transparency in public administration*¹, as "document issued or adopted by a public authority with general applicability."

Also, the court of appeal considered the appellant's contention that it could not examine the legality of the resolution in the absence of the minutes of the meeting, as ungrounded, as such minutes could be found on the website of the issuing local administration where they are required to be displayed, under the law, or otherwise they could be requested in time, in order to verify the legality of the administrative document issued.²

For the reasons given, **Ploiesti Court of Appeal dismissed the appeal** filed by the prefect, as unfounded.

In **conclusion**, prefect's claim was rejected as inadmissible for lateness, as it was filed later than within 6 months *limitation period*, and 1 year *lapse period* provided for in Law no.554/2004, art.11 par.(1) and (2) for individual administrative documents.

3. French administrative case law - time limit in which the prefect may challenge in court a document of the local authorities if deemed unlawful

Administrative Court of Appeal of Paris, 4th Chamber, Judgment no.99PA02625, of February 10, 2004³

Prefect of Seine-Saint-Denis department, by claim recorded on August 4, 1999, requested the Court:

1). Cancellation of Judgment no.9806988/5, dated May 4, 1999, whereby the Paris Administrative Court dismissed the application for annulment of the Decision of the Mayor of Le Raincy in December 19, 1997.

2). Cancellation of that decision for misuse of power.

Given the contested judgment, other documents in the file, (...), the Code of Administrative Justice¹, the Administrative Court of Appeal held as we show below.

regulatory administrative documents that are considered to be unlawful may be challenged at any time, without distinction between subjects of law which approach the court on such document, given that the prefect's action falls within the *objective administrative litigation*, and not within the *subjective* one, and is intended to safeguard or restore legal status.

¹ Published in the Official Gazette of Romania, Part I, no.70 of February 3, 2003.

 $^{^2}$ We think that the legislation should provide that the documents of the local public administration authorities which are compulsorily communicated to the prefect, be accompanied by documentation that led to the issue / adoption thereof, in order that the judicial review be effectively exercised.

³ Judgment no.99PA02625 of February 10, 2004, the Administrative Court of Appeal of Paris, 4th Chamber, French version (our translation) available at the website Legifrance.gouv.fr – Le service public de diffusion du droit: http://www.legifrance.gouv.fr/initRechJuriAdmin.do,

http://www.legifrance.gouv.fr/affichJuriAdmin.do?oldAction=rechJuriAdmin&idTexte=CE TATEXT000007444422, accessed on 05.05.2014.

Under art.3 of Law of March 2, 1982, as amended by Law of July 22, 1982: "state representative in the department appeals to the administrative court against the documents (...) which he/she considers contrary to law within two months of their submission."

The decision of mayor of Raincy dated December 19, 1997, was sent to the Prefecture of Seine-Saint-Denis on December 23rd.

If prefect addressed a letter to Raincy mayor in February 23, 1998 whereby he required him to reconsider the decision, it is not clear from the file that this letter was received before February 25, the date on which the mayor responded to this letter, but after the expiry of two months period available to the prefect according to art.3 of Law of March 2, 1982 to refer the administrative litigation court the document challenged.

In these circumstances, the submission of the letter to the prefect could not have the effect of preserving the prefect's benefit of the aforementioned two months period.

Referral of the prefect of Seine- Saint- Denis department, recorded on April 28, 1998 was inadmissible for lateness.

From the above it follows that the prefect of Seine-Saint-Denis department has no right to complain that, by the judgment under appeal, the Paris Administrative Court dismissed the application for annulment of the Decision of Raincy mayor of December 19, 1997.

Towards the considerations expressed, **Paris Administrative Court of Appeal decided to reject the application of Seine-Saint-Denis prefect**.

In **conclusion**, the time limit during which the prefect may challenge an administrative document is not preserved for his benefit if the letter to the prefect was received by the mayor after **the expiry of two months period available to the prefect** according to art.3 of Law of March 2, 1982 to bring to court the contested administrative document.

In these circumstances, the prefect's letter is a *grace appeal* in nature, but *this prior procedure may have no effect of interruption and extension of the two months period*, referred to above, for the benefit of the prefect.²

¹ Code de justice administrative (Code of administrative justice), available on website Legifrance.gouv.fr – Le service public de diffusion du droit: http://www.legifrance.gouv.fr/initRechCodeArticle.do,

http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT00000607093, accessed on 03.05.2014.

² In the same vein: *Judgment no.114854 of March 27, 1991*, the State Council, French version available at the website *Legifrance.gouv.fr – Le service public de diffusion du droit*: http://www.legifrance.gouv.fr/initRechJuriAdmin.do,

http://www.legifrance.gouv.fr/affichJuriAdmin.do?oldAction=rechJuriAdmin&idTexte=CE TATEXT000007800330, accessed on 03.05.2014.

4. Time limit for bringing an action before the Court of Justice of the European Union to review the legality of juridical documents of the EU institutions

Court of Justice of the European Union reviews the legality of documents of the Council, the Commission and the European Central Bank and of documents of the European Parliament and of the European Council and the legality of documents of EU bodies, offices or agencies intended to produce legal effects to third parties, according to art.263, Section 5 - *Court of Justice of the European Union*, Chapter I - *Institutions*, Title I, Part VI of the Treaty on the Functioning of the European Union (TFEU).¹

Therefore, the EU Court of Justice ensures *the exercise of judicial review of legality over juridical documents adopted by the institutions of the Union* (except recommendations and approvals, which, as we know, are preparatory / preliminary documents, procedural deeds or preliminary operations as qualified in the Romanian doctrine also²).

According to the same art.263 of TFEU, the Court has jurisdiction to rule on actions brought by a Member State, the European Parliament, the Council or the Commission for: grounds of *lack of competence*, *infringement of an essential procedural requirement*, *infringement of the treaties* or of any rule of law relating to its application, or for *misuse of powers*.

The final sentence of art.263 TFEU states that "*the actions provided for in this article must be brought within two months, as applicable, as of the publication of the document, or its notification to the claimant or, in its absence, as of the date on which the claimant became aware of such document"³, the time limit thus being much shorter than in the Romanian law, where the deadline is 6 months, a period considered questionable in relation to the concept of <i>reasonable time* established by the *Convention for the Protection of Human Rights and Fundamental Freedoms*⁴ in art.6 - *Right to a fair trial* par.1, and by the *Charter of Fundamental Rights of the European Union*¹ in art.41 - *Right to good administration*, par.(1).

¹ Beatrice Andresan-Grigoriu; Tudorel Stefan, *Tratatele Uniunii Europene (EU Treaties)*, Official consolidated version following the entry into force of the Lisbon Treaty, Bucharest, Hamangiu Publishing House, 2010, p. 161.

² Verginia Vedinas, *Drept Administrativ, Curs universitar (Administrative Law, University Course)*, 7th edition, revised and updated, Universul Juridic Publishing House, Bucharest, 2012, pp.104-107.

³ Beatrice Andresan-Grigoriu; Tudorel Stefan, *Tratatele Uniunii Europene (EU Treaties)*, Official consolidated version following the entry into force of the Lisbon Treaty, works cited, p.162.

⁴ European Convention on Human Rights and Fundamental Freedoms (Convention européenne de sauvegarde des Droits de l'Homme et des Libertés fondamentales), Rome, 04.11.1950: Romanian version, available at the website JurisprudentaCEDO.com: <u>http://jurisprudentacedo.com/Conventia-CEDO.html</u>; French version available at the Council of Europe website: <u>http://conventions.coe.int/Treaty/FR/Treaties/Html/005.htm</u>, accessed on 03.05.2014.

Regarding the right of a person to address the European Court of Justice, under the Lisbon Treaty, art.263 of TFEU par.4, any natural or legal entity may appeal against documents whose addressee they are, or which concern it directly and individually, and against regulatory document which directly concern it and which do not entail enforcement measures².

In conclusion, the time limit for bringing *actions the Court of Justice of the European Union is referred to*, is **2 months** in European law from the date of acknowledgment of the contested document, unlike the **6 months** period in the Romanian law (we can say that the 2 months period is French inspired, being identical to the French administrative litigation law).

5. Doctrinal and regulatory references on the concept of "*reasonable time*" in European and Romanian law

5.1. The *<reasonable time>* notion is not defined in the text of art.6 par.1 of the **European Convention on Human Rights**. In the review it exercises over compliance with art.6 par.1 by national authorities of the contracting states, the European court "*considers the content of the law* as disputed by reference to the provisions of the Convention, as well as to those of national rules of law, by taking into account the **autonomous nature of the notion**"³.

The European doctrine showed that the concept of "reasonable time" cannot be defined by strict criteria, being a relative term, and the Strasbourg Court stated that "assessment is done on the whole procedure", i.e. "on the whole process" in all its phases, the reasonableness of the length of proceedings being assessed "depending on the circumstances of the case and the criteria established by the case law, in particular, depending on the complexity of the case, the conduct of the claimant and of the competent authorities."⁴

Art.41 par.(1) of the Charter of Fundamental Rights of the European Union: "Every person has the right to have his or her affairs handled impartially, fairly and within a reasonable time by the institutions and bodies of the Union."

² Beatrice Andresan-Grigoriu; Tudorel Stefan, *Tratatele Uniunii Europene (EU Treatises)*, Official consolidated version following the entry into force of the Lisbon Treaty, works cited, p.161.

³ Corneliu Barsan, *Convenția europeană a drepturilor omului, Comentariu pe articole* (*European Convention on Human Rights, Comment on articles*), Vol.I, All Beck Publishing House, Bucharest, 2005, p.400 and related footnotes.

⁴ Dorina Zeca, Daunele morale in litigii de munca, comerciale si de contencios administrativ, Practica judiciara (Moral damages in labour, commercial and administrative disputes, Judicial practice), Hamangiu Publishing House, Bucharest, 2011, p.256: "In this respect, it was shown that, in civil matters, dies a quo begins to run from the date of referral to the competent court, but it also includes the length of prior

Art.6 par.1 of the European Convention on Human Rights: *"Everyone is entitled to a fair and public hearing within a reasonable time by an independent and impartial tribunal established by law* (…)".

¹ Charter of Fundamental Rights of the European Union, available at Eur-lex website Access to European Union Law: <u>http://eur-lex.europa.eu/JOIndex</u>. (Official Journal C 364 of December 18, 2000), accessed on 03.05.2014.

Regarding the phrase "*reasonable time*", enshrined in the contents of art.6 par.1 of the European Convention on Human Rights, there are a number of conceptual determinations stated by the European Court in Strasbourg in the content of its case law, as "*the admissibility of a complaint to the Court for exceeding a reasonable time, is not subject to the exhaustion of domestic remedies* (...)", "*in civil matters, reasonable time will be assessed from the date of referral to the competent court, but in certain circumstances, the start of the time limit may fall before the date of the document initiating proceedings (for example, the date of exercise of administrative appeal*)", so it is the responsibility of each state "*to create an appropriate and sufficient legal arsenal to ensure that positive obligations incumbent to it be observed* (...)".

5.2. The **Romanian law**, enshrines at constitutional level the rule according to which: constitutional provision on citizens' rights and liberties shall be interpreted and enforced in accordance with the Universal Declaration of Human Rights, with the covenants and other treaties to which Romania is a party, and if there is conflict between the covenants and treaties on fundamental human rights to which Romania is a party, and domestic laws, the international regulations shall take precedence unless the Constitution or domestic laws comprise more favourable provisions (art.20 of the Constitution), and the parties have the right to a fair trial and to the settlement of cases in a reasonable time [art.21 par.(3) of the Constitution].

As we know, administrative law relations are subject to Law no.554/2004, which **is supplemented by the common law**, namely by the *provisions of the Civil Code and the provisions of the Civil Procedure Code, to the extent they are not inconsistent with the peculiarities of power relations between public authorities on the one hand, and persons injured in their legitimate rights and interests, on the other hand*, according to art.28 par.(1) of the same Law.²

*Civil Procedure Code*³ provides in art.6 - *Right to a fair trial within optimal* and predictable time, par.(1): *Everyone is entitled to a fair hearing within an optimal and predictable time by an independent, impartial and established by law court, for which purpose, the court is obliged to order all measures allowed by law to conduct a trial with expedience.*

In the same spirit, the Romanian organic legislator provided within Law no.554/2004, *urgent trial and with priority of claims referred to the administrative*

administrative procedure when referral to the competent court is preceded by a prior, compulsory appeal."

¹ Ion Deleanu, *Prolegomene juridice - studii și articole (Legal Prolegomena - Studies and Articles)*, Universul Juridic Publishing House, Bucharest, 2010, p.267 and related footnotes.

² Par.(1) of art.28 was amended by section 9 of art.54 of *Law no.76/2012 for the enforcement of Law no. 134/2010 on Civil Procedure Code*, published in the Official Gazette of Romania, Part I, no.365 of May 30, 2012.

³ Law no.134/2010 on Civil Procedure Code, published in the Official Gazette of Romania, Part I, no.485 of July 15, 2010, republished in the Official Gazette of Romania, Part I, no.545 of August 3, 2012.

litigation court and the *urgent trial of the appeal* [art.17, par. (1) and art.20 par.(2)].¹

6. Conclusions

In the doctrinal, jurisprudential and regulatory rules presented, it appears, on the one hand, that the time limit for referral to the administrative litigation court by the prefect on unlawfulness of local public administration authorities' documents, is **6 months in the Romanian law**, as opposed to **2 months in French law**, time limit which shall be found enshrined in the Treaty of Lisbon, on referral to the Court of Justice of the European Union in Luxembourg to exercise judicial review of juridical documents of the institutions / bodies of the Union, and on the other hand, that **in the Romanian law prior complaint is not compulsory** for action brought by the prefect, unlike **its compulsoriness under French law**.

European doctrine, in agreement with the European Court in Strasbourg has shown that *<reasonable time>* notion enshrined in art.6 par.1 of the European Convention on Human Rights, in civil matters, it begins to run from *the date of referral to competent court*, but it also includes *the length of prior administrative procedure* when notification of the court is preceded by *a prior appeal required* - which is not found in the Romanian law, for the prefect 's action against documents of local public administration authorities they consider unlawful, in contrast to the compulsoriness of prior complaint for the natural or legal entity injured.

With reference to these considerations, even if it can be assessed that in the Romanian law, both constituent legislator and the organic legislator undertook the procedural guarantees laid down by European rules regarding the "*reasonable time*", we think that a *lex ferenda proposal* may be discussed to reduce the *6 months* period to appeal before the administrative litigation court referred to in art.11 par.(1) of Law no.554/2004.

¹ See: Andreea Tabacu, PhD Univ. Lecturer, Faculty of Legal and Administrative Sciences, University of Pitesti, Pitesti, Romania, *Principiul dreptului la un proces echitabil, în termen optim și previzibil, potrivit noului Cod de procedură civilă și contenciosului administrativ (The Person's Right to a Fair Hearing within a Reasonable and Predictable Timeframe According to the New Civil Procedure Code and Administrative Law)*, Revista Transilvana de Stiinte Administrative, 2(31)/2012, pp.140-151, article available at the website: <u>http://rtsa.ro/files/RTSA%20-%2031%20-%209TABACU.pdf</u>, accessed on 05.05.2014.

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