



KOMMISSIONEN FOR DE EUROPÆISKE FÆLLESSKABER

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**MEDDELELSE FRA KOMMISSIONEN TIL EUROPA-PARLAMENTET, RÅDET
OG REVISIONSRETEN**

En sammenfatning af Kommissionens resultater på forvaltningsområdet i 2008

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1. INDLEDNING

Kommissionen har ifølge EF-traktatens artikel 274 det overordnede ansvar for gennemførelsen af EU-budgettet. Det er en af de vigtigste opgaver for Europa-Kommissionen, da EU-budgettet er et vigtigt redskab til at realisere Unionens politikker med, og nyttevirkningen af EU-udgifterne kan derfor have en central indflydelse på, om EU er i stand til at indfri borgernes forventninger.

Den operationelle gennemførelse af budgettet bliver af kommissærkollegiet overdraget til generaldirektørerne, som i deres egenskab af "ved delegation bemyndigede anvisningsberettigede" (AOD) er ansvarlige for en forsvarlig og effektiv forvaltning af ressourcer og for at sikre passende, effektive kontrolsystemer i deres tjenestegrene.

Generaldirektørerne rapporterer om, hvorledes de har varetaget deres opgaver i den **årliche aktivitetsrapport**¹, som omfatter en underskrevet erklæring, hvor de fokuserer på deres ansvar som AOD og transaktionernes lovlighed og formelle rigtighed. Dette er det **vigtigste middel til over for kollegiet at gøre rede for deres ansvarlighed**. Indholdet af disse rapporter diskuteres med den eller de ansvarlige kommissærer, inden generaldirektøren skriver under.

Med vedtagelsen af denne sammenfattende rapport påtager Kommissionen sig sit politiske ansvar for den forvaltning, som varetages af generaldirektørerne og lederne i tjenestegrenene, på grundlag af de erklæringer og forbehold, som de har fremsat i deres årlige aktivitetsrapporter. Kommissionen fastlægger også her, hvilke vigtige forvaltningsspørgsmål der skal tages op som en prioritet, og som fremgår af de årlige aktivitetsrapporter (selv om det ikke har været nødvendigt at tage et forbehold), og hvilke aktionslinjer der skal igangsættes for at afhjælpe identificerede svagheder.

Dette er den sidste sammenfattende rapport, der vedtages under denne Kommission. For at opnå en revisionserklæring uden forbehold fra Revisionsretten har Kommissionen gjort en stor indsats og har fokuseret på grundlæggende spørgsmål som forenkling af lovgivning, implementering af en integreret, intern kontrolramme, styrkelse af Kommissionens tilsynsrolle ved delt forvaltning af EU-midler og en aftale om en fælles tilgang til spørgsmålet om tolerabel risiko.

Selv om der stadigvæk er noget, der kan forbedres, er Kommissionen tilfreds med, at der inden for de seneste fem år er gjort betydelige fremskridt med forvaltningen af midler på vigtige områder for EU's udgifter, navnlig samhørighed, forskning og landbrug. Disse fremskridt har været muliggjort takket være vidtrækkende ændringer af ledelses- og kontrolsystemer, arbejdsmetoder og kultur.

¹ Artikel 60 i finansforordningen.

2. STYRKELSE AF GRUNDLAGET FOR SIKKERHEDSERKLÆRINGER

2.1. Bedre kontrolmekanismer, der kan sikre transaktioners lovlighed og formelle rigtighed i hele Kommissionen

I 2008 gennemførte Kommissionen de tilsagn, den havde givet i den sammenfattende rapport for 2007, for så vidt angår foranstaltninger, der skal styrke kontrolmekanismer og sikre lovlighed og formel rigtighed. Kommissionen mener, at der bliver gjort solide fremskridt med effektiv risikoforvaltning. I oktober 2007 vedtog Kommissionen en meddelelse om revision af de interne kontrolstandarder og underliggende ramme herfor², som erstattede de oprindelige 24 med 16 **interne kontrolstandarder til effektiv forvaltning**. Det nye system trådte i kraft den 1. januar 2008. Det var første gang, at Kommissionens tjenestegrene eksplicit blev bedt om at drage en konklusion i de årlige aktivitetsrapporter om, hvor effektive deres interne kontrolsystemer havde været. Næsten samtlige tjenestegrene havde en **specifik konklusion om den overordnede effektivitet** af deres interne kontrolsystem og angav i givet fald, hvordan svagheder kunne afhjælpes.

Sådanne tiltag vedrører både Kommissionens tjenestegrene og de parter, der skal gennemføre dem (navnlig medlemsstaterne), og der blev sat virkeligt skub i dette område i februar 2008 med vedtagelsen af "**Meddelelse fra Kommissionen til Europa-Parlamentet, Rådet og Revisionsretten - En handlingsplan til styrkelse af Kommissionens tilsynsfunktion ved delt forvaltning af strukturforanstaltninger**"³. Den seneste rapport om gennemførelsen af denne plan blev offentliggjort i begyndelsen af 2009⁴. Hovedkonklusionerne heri var, at der var gjort betydelige fremskridt. Det fremhæves især i rapporten, at:

- Kommissionen i tilstrækkelig grad har overvåget den årlige sammenfatningsprocedure ved at udstikke klare retningslinjer og skride ind i de tilfælde, hvor de var tilsidesat (det var også, hvad Revisionsrettens vurderede i sin årlige beretning)
- Kommissionens mere konsekvente reaktion på konstateringen af systemmangler har ført til vedtagelse af 10 formelle beslutninger om suspension af mellemliggende betalinger (mod kun 1 beslutning i 2007)
- Kommissionen har udvist evne til nøjagtigt og rettidigt at rapportere om korrektioner i forbindelse med sin egen kontrol- og revisionsaktivitet gennem indsendelse af kvartalsvise rapporter om finansielle korrektioner
- Kommissionen har øget de finansielle korrektioner i forbindelse med programmerne for 2000-2006 og projekter gennemført i 2008 for EFRU, ESF og Samhørighedsfonden - fra 288 mio. EUR i 2007 til over 1,5 mia. EUR i 2008
- Kommissionen har gennemført de planlagte foranstaltninger, der skal gøre ledelseskontrol på første niveau mere effektiv, herunder målrettede revisioner, udsendelse af vejledninger, uddannelse og seminarer.

² Communication to the Commission: SEC(2007) 1341.

³ KOM(2008) 97 af 18.2.2008.

⁴ KOM(2009) 42 af 3.2.2009.

I 2008 gennemførte Kommissionen også en analyse af **indvirkningen af "handlingsplanen for en integreret struktur for intern kontrol"**⁵, der blev vedtaget i begyndelsen af 2006 som led i Kommissionens forsøg på at opnå en revisionserklæring uden forbehold. Den endelige rapport blev offentliggjort i februar 2009⁶. I meddelelsen konstateredes det, at der var gjort betydelige fremskridt med hensyn til at styrke interne kontrolsystemer i denne Kommissions mandatperiode.

For at opbygge en rimelig sikkerhed er det vigtigt, at den **interne revision fungerer**. I 2008 blev der foretaget en ekstern kvalitetsvurdering af Kommissionens Interne Revisionstjeneste. Heraf fremgik det, at revision inden for Kommissionen generelt efterlever de standarder og den etikkodeks, der er fastsat af IIA (Institute of Internal Auditors). Efter denne anerkendelse blev der truffet flere foranstaltninger for at forbedre Den Interne Revisionstjeneste, blandt andet med en mere detaljeret definition af revision, en kvantitativ vurdering af revisionsdækningen, en mere intensiv planlægning og risikovurdering for at opnå en ensartet revisionstilgang samt oprettelse af en revisionsbrugergruppe, som udarbejdede en revideret model til intern revisionsrapportering og et fuldt færdigt kursusprogram for interne revisorer.

For kontrolkulturens vedkommende var Kommissionens **Revisionsopfølgningsudvalg** i stand til at sikre, at Kommissionens tjenestegrene fortsat kunne komme videre med at få indført solide interne kontrolsystemer. Antallet af kritiske anbefalinger fra den interne revisionstjeneste nåede ned på nul i 2008 (fra 6 i 2007). Ligeledes blev den interne revisionstjenestes anbefalinger i 2008 næsten godtaget med 100 %. Opfølgningen af dem viste en klar positiv tendens, men der ligger stadig en stor udfordring i at få gennemført de "kritiske" og "meget vigtige" anbefalinger rettidigt.

Revisionsopfølgningsudvalget kontrollerede løbende opfølgningen på revisionsanbefalinger og gjorde de ansvarlige kommissærer og i givet fald kollegiet opmærksom på, når der var usædvanlige fristoverskridelser og risici, som stadig ikke var behandlet på passende måde.

Kommissionen vil fortsat give højeste prioritet til evaluering af gennemførelsen af intern kontrol og til rettidig afhjælpning af konstaterede svagheder.

Kommissionen har henstillet over for alle tjenestegrene, at de skal sørge for en hurtig og effektiv gennemførelse af alle godkendte revisionsanbefalinger og være særligt opmærksomme på de "kritiske" og de "meget vigtige".

2.2. Større klarhed og sammenhæng i de årlige aktivitetsrapporter

Til opfølgning af konklusionerne fra den sammenfattende rapport for 2007 besluttede Generalsekretariatet og Generaldirektoratet for Budget, at det for aktivitetsrapporterne for 2008 skulle sikres, at der i rapporter og erklæringer blev fulgt en konsekvent vurdering af overvågnings- og kontrolsystemer, og at det klart skulle fremgå, hvad der var årsag til og hvilke kontrolprocedurer der havde ført til, at der var, der ikke var eller der var fjernet forbehold.

⁵ KOM(2006) 9 og SEC(2006) 49.

⁶ KOM(2009) 43 af 4.2.2009.

I begyndelsen af 2009 blev der til forberedelse af den formelle peer review-undersøgelse afholdt bilaterale møder med de generaldirektorater, der havde forbehold fra tidligere og/eller kunne få forbehold i 2008, for at finde en harmoniseret måde at forelægge det bevismateriale, der lå til grund for beslutninger om at ophæve eller tage et forbehold.

Under peer review-undersøgelsen blev der identificeret en række forhold, som ville kunne indvirke på kvaliteten af bevismaterialet i de årlige aktivitetsrapporter, navnlig den måde, hvorpå resultater af forudgående og efterfølgende kontrol blev forelagt som grundlag for erklæringen.

Ganske vist er de bestræbelser, der indtil nu er gjort for at sikre en ensartet kvalitet i de årlige aktivitetsrapporter, begyndt at bære frugt, men det er vigtigt, at der bliver foretaget en analyse af alle de faktorer, som har betydning for kvaliteten af disse rapporter, for bedre at målrette den støtte, som de centrale tjenester kan tilbyde, og af de foranstaltninger, som bør træffes af de enkelte generaldirektorater og tjenester.

Kommissionen har bedt Generalsekretariatet og Generaldirektoratet for Budget om at foretage en vurdering af de faktorer, som indvirker på kvaliteten af de årlige aktivitetsrapporter, og at fremme foranstaltninger, som kan forbedre kvaliteten inden rapporten om aktiviteterne i 2009.

3. SIKKERHEDSERKLÆRINGER I DE ÅRLIGE AKTIVITETSRAPPORTER OG FORBEHOLD FRA GENERALDIREKTØRERNE

Efter at have gennemgået de årlige aktivitetsrapporter, navnlig erklæringerne underskrevet af hver enkelt generaldirektør, har Kommissionen noteret sig, at **de alle gav rimelig sikkerhed** for passende anvendelse af ressourcer og for, at de gennemførte kontrolprocedurer giver den nødvendige garanti for de underliggende transaktioners lovlighed og formelle rigtighed. Nogle generaldirektører meddelte, at der stadig var visse svagheder, og gav forbehold i deres årlige aktivitetsrapport, **uden dermed at skabe tvivl om den givne sikkerhed overordnet set**.

Ved afslutningen af rapporteringsperioden var der givet 15 forbehold i hele Kommissionen. Det er færre end for samme periode sidste år og ser ud til at bekræfte tendensen til et fald i antallet af givne forbehold (17 for 2007, 20 for 2006). Forbeholdene ved delt forvaltning viste sig også at være taget af i et vist omfang (i færre programmer og medlemsstater).

I alt 12 generaldirektører tog forbehold i 2008 (13 i 2007), og heraf havde tre hver to forbehold. Fire af forbeholdene fra 2007 kunne ophæves. Som i 2007 vedrørte flertallet af forbeholdene i 2008 enten kvaliteten af medlemsstaternes kontrolsystemer eller fejl, der var opdaget på modtagerniveau. Syv af forbeholdene vedrørte forhold, der havde indvirkning på tjenestegrenens eller Kommissionen omdømme.

Resultaterne af analysen af de årlige aktivitetsrapporter samt generaldirektørenes forbehold og sikkerhedserklæring, bliver gennemgået under dette punkt og vil, hvor det er relevant, blive sammenlignet med Revisionsrettens vurdering for 2007⁷.

⁷ Denne sammenfattende rapport følger den nye struktur i Revisionsrettens årsberetning for 2007.

3.1. Samhørighed, landbrug og naturressourcer

3.1.1. Samhørighed

Samhørighedspolitikken er en af EU's hovedpolitikker, som gennemføres af medlemsstaterne ved "delt forvaltning". I 2008 har Kommissionen fuldført sit tilsagn om at ville gennemføre igangværende og nye foranstaltninger i meddelelsen om en "**handlingsplan til styrkelse af Kommissionens tilsynsfunktion ved delt forvaltning af strukturforanstaltninger**" (se punkt 2.1).

Revisionsretten mente i årsberetningen for 2007 endvidere, at der takket være Kommissionens tiltag var opnået visse **forbedringer** af kontrolsystemerne på området for samhørighedspolitik. I rapporten for 2006 gav Revisionsretten "rødt lys" for både systemer og udgiftstransaktioner inden for strukturforanstaltninger, og i 2007 gav den "gult lys" for kontrolsystemerne⁸.

Fejlforekomsten inden for udgifter, som er opgivet af medlemsstaterne og godtgjort af Kommissionen i programmer, der falder ind under kapitlet "Samhørighed", betød dog, at Retten gav dette område "rødt lys" for transaktionerne, hvilket var det eneste "røde lys" i rapporten for 2007.

De korrektive foranstaltninger, som Kommissionen traf i 2008, har ført til en stigning i de **finansielle korrektioner**:

- For Den Europæiske Fond for Regionaludvikling (EFRU) og Samhørighedsfonden beløb de finansielle korrektioner i 2008 sig til 1 041 mio. EUR (368 mio. EUR for perioden 1994-1999 og 673 mio. EUR for perioden 2000-2006). Ved udgangen af 2008 var der 103 procedurer i gang (omfattende ca. 145 programmer) for programmeringsperioden 2000-2006, hvor det anslåede beløb for finansielle korrektioner er på ca. 950 mio. EUR, og 55 procedurer (omfattende ca. 58 programmer) var i gang for programmeringsperioden 1994-1999, hvor det anslåede beløb for finansielle korrektioner er på ca. 1,2 mia. EUR.
- I 2008 beløb de finansielle korrektioner for Den Europæiske Socialfond (ESF) sig til 521,7 mio. EUR (25,7 mio. EUR for perioden 1994-1999 og 496 mio. EUR for perioden 2000-2006). Desuden er der ved udgangen af 2008 yderligere 14 finansielle korrektionsprocedurer på vej for perioden 1994-1999 (anslået beløb på supplerende korrektion på 387 mio. EUR) og 13 ekstra procedurer er blevet indledt for perioden 2000-2006 (anslået beløb på supplerende korrektion på 257 mio. EUR baseret på præsuspensionsbreve, der var sendt til medlemsstaterne ved udgangen af 2008). Som følge af den forsigtige tilgang, der blev udvist i 2008, beløb afbrudte betalinger sig til 1,3 mia. EUR for alle operationelle

⁸ Ved "grønt lys" menes, at fejlfrekvensen for udgiftsområdet som helhed ligger under væsentlighedstærskelen (2 %), og at Revisionsretten anser eksisterende overvågnings- og kontrolsystemer for at være effektive. Ved "gult lys" menes, at fejlfrekvensen ligger mellem 2 % og 5 %, og at overvågnings- og kontrolsystemerne anses for at være delvis effektive. Ved "rødt lys" menes, at fejlfrekvensen ligger over 5 %, og Revisionsretten anser overvågnings- og kontrolsystemerne for at være ineffektive. Kilde: Informationsnotat: Årsberetningen om EU-budgettet for 2007, Revisionsretten, s. 6.

programmer i reserve. Afbrydelsen af nogle af betalingerne har ført til, at der er en meget lille risiko.

Når der påvises væsentlige mangler, fremsætter de for strukturfondene ansvarlige generaldirektører systematisk et forbehold, medmindre der foreligger et pålideligt revisionsbevis for, at de nationale myndigheder er ved at gennemføre en handlingsplan til afhjælpning af svaghederne, og at de første resultater heraf allerede foreligger.

I rapporten om gennemførelsen af handlingsplanen erkender Kommissionen, at handlingsplanen omhandler både årsag til og virkning af den store forekomst af fejl, som Revisionsretten har fundet i udgifter til strukturforanstaltninger, men at der skal mere tid til, før virkningen af foranstaltningerne kan måles og udmønte sig i mindskelse af fejlforekomsten i forbindelse med mellemliggende godtgørelser.

I det følgende gives en kort sammenfatning af de forbehold, der er fremsat af generaldirektører på området "Samhørighed".

- Hvad angår **Den Europæiske Fond for Regionaludvikling (EFRU)**, tog generaldirektøren for **regionalpolitik** et forbehold for fire medlemsstater (Belgien, Tyskland, Italien og Spanien) og for 21 INTERREG-programmer. Han udtrykte også et forbehold over for forvaltningen af Samhørighedsfonden inden for vejsektoren i Bulgarien af hensyn til omdømme (se under punkt 4.2).
- Hvad angår **Den Europæiske Socialfond (ESF)**, tog generaldirektøren for **beskæftigelse, sociale anliggender og lige muligheder** et forbehold for syv medlemsstater (Spanien, Det Forenede Kongerige, Frankrig, Italien, Polen, Belgien og Luxembourg), hvilket var et mindre end i 2007.

3.1.2. *Landbrug og naturressourcer*

For kapitlet om landbrug og naturressourcer gav Revisionsrettens beretning for 2007 "gult lys" for både systemer og transaktioner. Retten gav dog "grønt lys" for udgifterne under Den Europæiske Garantifond for Landbruget (EGFL), som udgør 85 % af de samlede landbrugsudgifter⁹.

Her som på samhørighedsområdet har Kommissionens forbedrede kontrolaktiviteter givet konkrete resultater: i 2008 nåede korrektioner, som Kommissionen og medlemsstaterne havde foretaget på landbrugsområdet, op på 1,3 mia. EUR.

Kommissionen har fulgt op på spørgsmålet om bevarelse af fiskeressourcer, der i den sammenfattende rapport for 2007 gav anledning til betænkeligheder. Kommissionen sørgede bl.a. for, at Rådet fik vedtaget innovative og stramme nye regler til at forebygge, forhindre og eliminere ulovligt, urapporteret og ureguleret (IUU) fiskeri og nye bevarelsesforanstaltninger, og den iværksatte en helt ny og succesrig kontrolkampagne om beskyttelse af de følsomme bestande af almindelig tun.

⁹ Retten gav også grønt lys for indtægter, økonomiske og finansielle anliggender og administrative udgifter. Det betyder, at Retten gav grønt lys for ca. 45 % af de samlede fællesskabsudgifter.

På grund af de alvorlige mangler i den fælles fiskeripolitik, som var blevet påpeget af Revisionsretten i 2007, iværksatte Kommissionen en gennemgribende revision af politikken for at forberede grundlaget for en vidtrækkende reform. Der er offentliggjort en grønbog i foråret 2009, hvor den offentlige høring om reformen af den fælles fiskeripolitik blev sat i gang.

I det følgende gives en kort sammenfatning af de forbehold, der er taget af generaldirektører på området "landbrug og naturressourcer":

- For første gang, siden der blev taget et forbehold i 2002, kunne generaldirektøren for **landbrug og udvikling af landdistrikter** ophæve sit forbehold vedrørende implementeringen af det integrerede forvaltnings- og kontrolsystem i Grækenland, da Kommissionens revisioner bekræftede, at Grækenland havde fulgt sin handlingsplan og skabt et nyt operationelt markidentifikationssystem. I den årlige aktivitetsrapport for 2007 tog han et forbehold over for udgifterne til udvikling af landdistrikter som helhed, fordi han ikke havde rimelig sikkerhed for, at de af medlemsstaterne indberettede kontrolstatistikker og fejlforekomster var pålidelige. For 2008 tog han et forbehold, som var begrænset til udgifter til udvikling af landdistrikter under akse 2 ("forbedring af miljøet og landskabet"), fordi de af medlemsstaterne indberettede kontrolstatistikker, som var blevet kontrolleret og valideret af godkendelsesorganerne, viser en fejlforekomst (3,8 %) som ligger betydeligt over den væsentlighedstærskel, som for øjeblikket benyttes af Revisionsretten. Han tog også et forbehold over for forvaltnings- og kontrolsystemer for SAPARD i Bulgarien og Rumænien (se punkt 4.2).
- Generaldirektøren for **maritime anliggender og fiskeri** tog et forbehold over for støtteberettigelsen af omkostninger ved direkte central forvaltning, som medlemsstaterne har fået godtgjort for udgifter til kontrol og håndhævelse af den fælles fiskeripolitik. De konstaterede svagheder vedrører offentlige indkøb foretaget af en medlemsstat.
- Generaldirektøren for **miljø** kunne ophæve det forbehold, der var taget i den årlige aktivitetsrapport for 2007 over for støtteberettigelsen af udgiftskrav fra tilskudsmodtagere, som følge af implementeringen af handlingsplanen, forøgelsen af antallet af revisionsrapporter og reviderede betalinger samt det store fald i påviste fejl.

Kommissionen er fast besluttet på fortsat at forbedre delt forvaltning, som er under dens kontrol, og at støtte de kompetente myndigheder i medlemsstaterne ved blandt andet at tilbyde vejledning, uddannelse og rådgivning.

Kommissionen har vist, at den er politisk fast besluttet på at reducere den resterende fejlforekomst og om nødvendigt suspendere betalinger og foretage finansielle korrektioner for at vise, at EU-budgettet forvaltes stramt. Den vil bestræbe sig på at finde en sammenhængende tilgang til håndtering af svagheder, som måtte være i de forskellige programmer under denne budgetpost, blandt andet at afslutte gamle programmer og gøre indberetningen om inddrivelse mere fuldstændig og pålidelig, især med hensyn til de data, som indsendes af medlemsstaterne.

3.2. Forskning, energi og transport

For **rammeprogram 6 (FP6)**, som tegner sig for langt størstedelen af de endelige betalinger af omkostningsopgørelser i 2008, har de involverede generaldirektører (**erhvervs politik, energi og transport, informations samfundet og medier samt forskning**) fastlagt en fælles revisionsstrategi, der dækker perioden 2007-2010. Formålet hermed er at vurdere transaktioners lovlighed og formelle rigtighed og finde frem til og korrigere systematiske fejl hos de største støttemodtagere og med tilfældig eller risikobaseret stikprøveudtagning blandt de resterende modtagere.

Ved udgangen af 2008 var de forvaltningsprocedurer, der er nødvendige for at kunne implementere den flerårige kontrolstrategi, stort set på plads. Den betydelige revisionsindsats er fortsat som tidligere, sådan som det oprindeligt var planlagt. For eksempel er GD Forskning lige ved at overskride sit mål med at færdiggøre 750 FP6-revisioner over den firårige gennemførelsesperiode, hvor de nuværende planer går på 896 revisioner.

Der blev taget forbehold af hver af de fire tjenestegrene med relation til **forskning** som følge af forekomsten af resterende fejl, der påvirker **omkostningsopgørelser i sjette rammeprogram**. Den fælles revisionsstrategi er et led i det interne kontrolsystem, som har til formål at opnå en restrisiko på 2 % i programmeringsperioden. Men halvvejs inde i gennemførelsen af strategien beredte tjenestegrene om kumulative fejlforekomster på over 2 %.

Et nøgleelement i denne strategi var, at når der blev påvist systematiske fejl, ville de blive korrigeret i alle ikke-reviderede kontrakter for den samme modtager. Men tjenestegrene meldte om et betydeligt antal kontrakter, hvor sådanne fejl endnu ikke var blevet kvantificeret og korrigeret og beløbene ikke inddrevet. De tog derfor forbehold med hensyn til nøjagtigheden af omkostningsopgørelserne.

Der er foretaget en midtvejs gennemgang af revisionsstrategien, som bekræfter, at principperne i revisionsstrategien for FP6 er i orden, og at gennemførelsen heraf skrider godt frem. Det er dog nødvendigt at styrke den på en række områder, for eksempel den procedure, der fører til korrektion af systematiske fejl, og der vil blive gjort en yderligere indsats for at forenkle støtteberettigelsesreglerne, således at fejlrisikoen kan begrænses.

Kommissionen har gjort en stor indsats for at forbedre sin forvaltning af forskningspolitikken inden for de begrænsninger, der stilles af gældende retlige og finansielle rammer. Ved indberetningen om aktiviteter i 2008 tog de ansvarlige generaldirektører endnu en gang forbehold med hensyn til sjette rammeprogram.

Kommissionen vil forsøge at nå frem til en forekomst af resterende fejl, som kan give en revisionserklæring uden forbehold på forskningsområdet. Til trods for den indførte harmoniserede tilgang og de første resultater af midtvejs gennemgangen er der dog tegn på, at den fælles flerårige revisionsstrategi nok ikke er tilstrækkelig til, at der kan opnås en samlet fejlforekomst, der ligger under den nuværende accepterede væsentlighedstærskel (2 %).

Kommissionen gentager derfor sin opfordring til at finde frem til en fælles forståelse af begrebet tolerabel fejlrisiko og vil med henblik herpå fremsætte forslag baseret på meddelelsen fra 16. december 2008.

Generaldirektøren for **erhvervs politik** kunne ophæve et forbehold, som var taget i 2007 vedrørende tilskudsmodtagere, der er involveret i europæisk standardisering.

3.3. Bistand til tredjelande, udvikling og udvidelse

Det forbehold, der blev taget af generaldirektøren for udvidelse, over for forvaltningen af førtiltrædelsesbistand i Bulgarien er det eneste, der berører udgifterne under kapitlet "**Bistand til tredjelande, udvikling og udvidelse**" (se også punkt 4,2).

For de øvrige aktiviteter under dette kapitel vil Kommissionen løbende overvåge og forbedre implementeringen af rammeaftalerne med bl.a. en række FN-organer¹⁰ og Verdensbanken¹¹ vedrørende finansielle procedurer og kontraktindgåelsesprocedurer. Den vil også fortsat bestræbe sig på at skabe større gennemsigtighed omkring de endelige modtagere, forudsat at reglerne om at tage hensyn til personoplysninger og sikkerhedskrav overholdes. Der vil fortsat blive arbejdet på en bedre udnyttelse og deling af revisionsresultater inden for RELEX-familien.

3.4. Uddannelse og medborgerskab

I 2007 tog generaldirektøren for **kommunikation** et forbehold over for mangler i generaldirektoratets interne kontrolsystem, fordi der ikke foretages efterfølgende kontrol. Efter at der blev oprettet en central efterfølgende kontrolenhed i dette generaldirektorat, er der blevet påvist en stor forekomst af (hovedsageligt formelle) fejl i transaktioner, hvilket førte til, at generaldirektøren tog et nyt forbehold for 2008. Der er givet en nærmere beskrivelse af en række foranstaltninger i handlingsplanene i den årlige aktivitetsrapport, og det forekommer rimeligt at forvente, at problemet vil blive løst inden udgangen af 2009.

Det andet forbehold, der blev taget af generaldirektøren for kommunikation er beskrevet under punkt 4.4.

Generaldirektøren for **retfærdighed, frihed og sikkerhed** tog et forbehold over for forsinkelserne i implementeringen af Schengen Informationssystem II (SIS II) og it-værktøjet til udveksling af oplysninger blandt de retshåndhævende myndigheder i medlemsstaterne. Forbeholdet er taget af hensyn til omdømmet, men problemerne er konstateret hos kontrahenterne. Kommissionen følger sagen nøje og vil fortsat holde Europa-Parlamentet og Rådet løbende underrettet.

Generaldirektøren for **retfærdighed, frihed og sikkerhed** ophævede de to forbehold fra 2007 over for gennemførelsen under delt forvaltning af Den Europæiske Flygtningefond, da han vurderede, at kontrol og systemudbygning i medlemsstaterne var tilstrækkeligt fremskredet. For 2008-2013 skal der udarbejdes en ny basisretsakt

¹⁰ Financial and Administrative Framework Agreement/ FAFA.

¹¹ Trust Fund and Co-Financing Framework Agreement.

for Den Europæiske Flygtningefond III, som skal løse problemer i forbindelse med den foregående fond.

Som følge af betydelige mangler i registreringen af aktiver inden for materiel infrastruktur og it-projekter kunne regnskabsføreren ikke validere **GD JLS's lokale regnskabssystem** i 2008, men der er i januar 2009 indført en handlingsplan, som skal afhjælpe dette.

På området uddannelse og kultur er den overordnede sikkerhed ved kontrolsystemet tilfredsstillende ved indirekte central forvaltning, som varetages af de nationale kontorer, men analysen af efterfølgende erklæringer for 2007 sammenholdt med resultaterne af kontrolbesøg i løbet af 2008 viste, at der ved gennemførelsen af aktive unge-programmet i en række tilfælde er tale om utilstrækkelig eller ineffektiv primær eller sekundær kontrol. Disse tilfælde bliver nøje overvåget, og der vil blive foretaget passende opfølgning, hvis det er nødvendigt.

Kommissionen er klar over de svagheder, der er konstateret på områderne under udgiftsområde 3 i den finansielle ramme. Den vil fortsat nøje følge udviklingen med hensyn til forbeholdene vedrørende navnlig SIS II og mere generelt udviklingen af store it-systemer.

3.5. Økonomiske og finansielle anliggender

I de årlige aktivitetsrapporter for 2006 og 2007 havde **generaldirektøren for økonomiske og finansielle anliggender** taget et forbehold, da der ved en efterfølgende kontrol var konstateret et potentielt problem med gennemførelsen af "additionalitetskravene" i programmet "vækst- og beskæftigelsesinitiativet" (1998-2002), som varetages af et eksternt gennemførelsesorgan. De foreløbige resultater pegede på svagheder i det eksterne organs kontrolsystem, og det blev anset for at være så alvorligt, at det berettigede et forbehold. Som følge af resultaterne i den efterfølgende kontrolrapport er de interne kontrolsystemer hos både det eksterne organ, der gennemfører aktiviteten, og den ansvarlige tjenestegren i Kommissionen blevet gennemgribende ændret. Der blev udviklet og sendt retningslinjer om "additionalitet" til det eksterne organ, som skriftligt har bekræftet, at de ville blive anvendt fra 2008. Desuden er der opnået en aftale med det eksterne organ, hvor det nærmere er fastsat, hvilken overvågning og kontrol organet skal foretage ved gennemførelsen af faciliteten.

De nuværende kontrolrammer anses for at være passende til at sikre en forsvarlig forvaltning af budgetbevillinger, men det er endnu ikke blevet afprøvet om de er effektive, når der gennemføres nye fællesskabsprogrammer, for så vidt angår opstillingen af additionalitetskrav.

Derfor tog generaldirektøren for **økonomiske og finansielle anliggender** et forbehold i sin rapport for 2008 vedrørende muligheden for, at de nye kontroller til formindskelse af risici, der var blevet indført som følge af resultaterne af rapporten om efterfølgende kontrol, ikke er fuldt ud effektive for det nye program. Det vil blive bekræftet i 2009.

Kommissionen støtter den beslutning, som generaldirektøren for økonomiske og finansielle anliggender har truffet om at koncentrere ressourcerne om en forbedring

af den eksisterende kontrolstruktur til forvaltningen af det nye finansielle program for den samme finansielle aktivitet. Det sker for at afhjælpe de svagheder, der er konstateret i det tidligere finansielle program. I 2009 vil man forsøge at opnå sikkerhed gennem en specifik intern revisionsopgave og løbende overvågning af de operationelle tjenestegrene.

4. TVÆRGÅENDE SPØRGSMÅL

4.1. It-systemer

Revisionsopfølgingsudvalget har gjort kollegiet opmærksomt på, at det er nødvendigt at se på, om Kommissionens meddelelse om it-styring¹² og interoperabilitet¹³ bliver fulgt. Udvalget arbejdede også på grundlag af flere it-relaterede revisioner, der blev drøftet i 2008, og gjorde opmærksom på gennemførelsen af Kommissionens beslutning om it-sikkerhed¹⁴.

At udvikle effektive, omkostningseffektive og brugervenlige it-værktøjer, som er tilpasset specifikke behov, og som samtidig sikrer interoperabilitet og sikkerhed i hele Kommissionen, er fortsat højt prioriteret. I den forbindelse lægger Kommissionen særlig vægt på passende uddannelse af personale og en fast styring af it-udviklingen. Der bør også fortsat gøres bestræbelser på at forbedre forvaltningen af projekter og serviceydere for at sikre, at it-systemerne på en effektiv måde støtter gennemførelsen af EU's politikker.

4.2. Gennemførelse af programmer i Bulgarien og Rumænien

Ved en stringent kontrol fra Kommissionens side er der blevet bragt uregelmæssigheder i forvaltningen af førtiltrædelsesmidler frem i lyset - i Bulgarien siden 2007 og i Rumænien siden 2008.

Generaldirektøren for **udvidelse** opretholdt derfor det forbehold, han allerede havde taget i 2007 vedrørende kritiske systemsvagheder i forvaltningen af Pharemidler i to betalingsorganer i Bulgarien. To andre generaldirektører har taget forbehold vedrørende problemer i forbindelse med forvaltningen af førtiltrædelsesmidler i 2008: generaldirektøren for **regionalpolitik** for så vidt angår forvaltnings- og kontrolsystemer for Samhørighedsfonden i vejsektoren i Bulgarien, og generaldirektøren for **landbrug og udvikling af landdistrikter** for så vidt angår forvaltnings- og kontrolsystemer for SAPARD i Bulgarien og Rumænien.

Generaldirektøren for **landbrug og udvikling af landdistrikter** rapporterer om alvorlige kontrolproblemer i Rumænien og Bulgarien inden for det integrerede forvaltnings- og kontrolsystem, som fører til store fejlforekomster. Myndighederne i disse medlemsstater er blevet bedt om at opstille en handlingsplan for at afhjælpe disse problemer.

¹² SEC(2004) 1267.

¹³ SEC(2004) 1265.

¹⁴ C(2006) 3602.

Generaldirektoraterne for **Regionalpolitik**, for **Beskæftigelse, Sociale Anliggender og Lige Muligheder**, for **Retfærdighed, Frihed og Sikkerhed** og for **Maritime Anliggender og Fiskeri** pegede i deres årlige aktivitetsrapporter på problemer med hensyn til forvaltning og kontrol i Bulgarien i programmeringsperioden 2007-2013. Men ingen af disse problemer gav anledning til forbehold i deres rapporter for 2008.

De pågældende generaldirektorater vil fortsat nøje samordne deres tiltag, hvad angår forvaltning af EU-midler i Bulgarien og Rumænien.

Kommissionen vil i samarbejde med de nationale myndigheder fortsat støtte de reformbestræbelser, der gøres i Bulgarien og Rumænien for at sikre, at alle underliggende problemer bliver løst, og at forvaltningen af alle EU-midler foregår under nøje overholdelse af alle gældende regler og procedurer.

4.3. **Årlige sammenfatninger og nationale erklæringer**

Kommissionen fortsatte med at analysere årlige sammenfatninger fra medlemsstaterne (2008 var det andet år, hvor de nationale myndigheder skulle levere årlige sammenfatninger over udgifter under "delt forvaltning") og med at informere Europa-Parlamentet, og den forsøgte at udnytte sammenfatningerne til at opnå større sikkerhed i medlemsstaternes forvaltnings- og kontrolsystemer.

Af en midtvejsevaluering fremgår det, at for såvel "samhørighed" som "landbrug og naturressourcer" har de fleste medlemsstater tilsyneladende overholdt eller i overvejende grad overholdt mindstekravene i lovgivningen og i Kommissionens vejledende noter. Disse sammenfatninger vil helt klart kunne få betydning for forvaltningen og kontrollen af EU's udgifter, hvis de er af passende omfang og de har en passende tilgang og timing og udføres efter internationale standarder¹⁵.

Desuden er der nogle medlemsstater (Nederlandene, Danmark, Sverige og Det Forenede Kongerige), der fremsætter nationale erklæringer for derved at øge deres ansvarlighed for brugen af EU-midler, men Kommissionen peger dog på, at der er forskelle mellem dem, som begrænser sammenligneligheden og den sikkerhed, som kan opnås hermed.

Kommissionen mener, at når medlemsstaterne skal indgive **årlige sammenfatninger**, øges deres ansvarlighed over for brugen af EU-midler, og det er med til at øge dens egen sikkerhed. Den vil bruge de erfaringer, der gøres, til om nødvendigt at tilpasse retningslinjerne for næste runde af sammenfatninger, og den vil fortsat tilbyde sin støtte til medlemsstaterne og opfordre dem til at vedlægge en generel sikkerhedserklæring, som anbefalet af Kommissionen.

Kommissionen opfordrer alle medlemsstater til at gøre det samme som dem, der allerede indsender **årlige nationale erklæringer**.

¹⁵ Udtalelse nr. 6/2007 fra Revisionsretten. For samhørighedspolitik var der kun syv medlemsstater, der havde en generel sikkerhedserklæring med for 2008.

4.4. Overholdelse af gældende lovgivning om intellektuelle ejendomsrettigheder

Generaldirektøren for **kommunikation** har taget et forbehold af hensyn til omdømmet på grund af den mulige overtrædelse af ophavsretten for aktiviteter i Kommissionens tjenestegrene, da der er risiko for, at der måske ikke er erhvervet ophavsret og hertil knyttede rettigheder for visse kommunikationsprodukter.

Da der er elektroniske kommunikationsmedier overalt, kan disse aktiviteter få indflydelse i alle de medlemsstater, hvor der stadigvæk er forskelle i de nationale regler om ophavsret. Eftersom der ikke er en kollektiv forvaltning af ophavsrettigheder på europæisk plan, skal rettighedshaverne identificeres i hver enkelt medlemsstat, ofte på forskellige niveauer (virksomheder, forlag, radio- og tv-selskaber, forfattere eller andre personer, som er indehaver af en rettighed over indholdet).

Kommissionen vil løbende se på, om de foranstaltninger, der træffes, er tilstrækkelige til at afbøde risiciene i dette komplekse og hurtigt vekslede teknologiske og juridiske miljø. Der vil blive forberedt en **handlingsplan** inden udgangen af 2009, som indeholder alle de fornødne foranstaltninger, lige fra informationskampagner og uddannelse til opstilling af fælles retningslinjer.

5. KONKLUSIONER

- De bestræbelser, der er gjort for at opnå en revisionserklæring uden forbehold har haft en overvejende positiv indvirkning på institutionen: de har gjort, at man har koncentreret sig mere og har kunnet kanalisere sin energi, så der er opnået en betydningsfuld ændring af forvaltnings- og kontrolsystemerne, af arbejdsmetoder og af kulturen i Kommissionen.
- Kommissionen vil fortsætte med nøje at overvåge gennemførelsen af alle handlingsplaner, hvor der er taget forbehold, og vil være særlig opmærksom på tilbagevendende forbehold.
- Kommissionen vil fortsætte med at arbejde på en effektiv ekstern kommunikation om kontrolrelaterede emner med både endelige støttemodtagere og nationale myndigheder. Det er nødvendigt med bedre information, hvis der skal blive færre fejl og misforståelser.
- Kommissionen vil fortsætte med at vise, hvor effektiv dens egen kontrol er, og gøre fuldstændig rede for, hvordan fejl bliver korrigeret, også fejl, der vedrører betalinger i foregående år.
- Kommissionen gentager, at den vil fortsætte med at kræve inddrivelse af uberettigede betalinger. Den henviser til, at der i 2007-2008 skete en fordobling af de inddrevne beløb, og at de nåede op på i alt 3 mia. EUR. Den vil sørge for, at medlemsstaterne opfylder deres forpligtelser med hensyn til kvaliteten af indberetninger om inddrivelse og finansielle korrektioner.
- Kommissionen vil tilskynde medlemsstaterne til at lade en overordnet sikkerhedserklæring indgå i deres årlige sammenfatninger for midler, der

gennemføres under delt forvaltning Kommissionen vil se på, hvordan der kan opnås yderligere sikkerhed fra de nationale forvaltningserklæringer.

- Kommissionen mener, at med en tolerabel risikotilgang vil forvaltningen af EU-midler kunne foregå forsvarligt og effektivt. Den forelagde en meddelelse herom i december 2008, hvor strukturfondene og udvikling af landdistrikter blev brugt som illustrative eksempler herpå. Eksemplerne vil blive videreudviklet og så hurtigt som muligt udmunde i konkrete forslag til tolerable risikoniveauer. Der vil i 2010 blive forelagt forslag vedrørende forskning, transport, energi, bistand til tredjelande, udvikling og udvidelse samt administration for budgetmyndigheden.

* * *

Dette er den sidste sammenfattende rapport, som vedtages af denne Kommission. En modernisering af de systemer, der skal sikre de højeste standarder for forvaltningen af EU-midler, herunder transaktionernes lovlighed og formelle rigtighed, har været en af topprioriteterne. Fra 2004 til 2009 har Europa-Kommissionen konsolideret den i 2000 påbegyndte reform, og dette vil få varige konsekvenser.

Det arbejde, der er foregået i de seneste fem år, har medført betydelige forbedringer i forvaltningen af EU-budgettet, og arbejdet vil fortsætte, især med hensyn til de problemer, der er påpeget i de forbehold, der er taget af de ved delegation bemyndigede anvisningsberettigede.

Kommissionen mener, at de eksisterende interne kontrolsystemer med de begrænsninger, der er beskrevet i de årlige aktivitetsrapporter for 2008, giver en rimelig sikkerhed for, at de ressourcer, der er afsat til Kommissionens aktiviteter, er blevet anvendt til det planlagte formål og i overensstemmelse med principperne om forsvarlig økonomisk forvaltning. Den mener også, at de eksisterende kontrolprocedurer giver den nødvendige garanti for lovligheden og den formelle rigtighed af underliggende transaktioner, som Kommissionen tager det overordnede ansvar for i medfør af EF-traktatens artikel 274.

BILAG 1: Other cross-cutting management issues

1. HUMAN RESOURCES

In April 2007, the Commission presented its "screening" of its human resources and committed itself to maintain stable staffing for the period 2009-2013 (after all enlargement-related personnel are integrated) and to meet new staffing needs in key policy areas exclusively through redeployment. The report also contained an analysis of the Commission's overhead. It was welcomed by the Parliament and an update was presented in April 2008. A follow-up report was prepared in early 2009.

In 2008, the Commission made a particular effort to meet the challenges presented by the financial and economic crisis by re-deploying staff to the departments charged with the management and follow-up of the crisis, and the implementation of the European Economic Recovery Plan (in particular the Directorates-General for Competition, Internal Market, Economic and Financial Affairs). The Commission is satisfied that its flexibility and the commitment of its staff made it possible to respond to the crisis in a swift and effective way.

During 2008, the Commission undertook two further screening exercises to find ways of rationalizing human resources between Headquarters and Delegations, in the external relations field, and also in terms of its external communication activities. The downward trend in the number of people working in administrative and support functions is confirmed, despite slight increases for certain specific functions (financial management and inter-institutional cooperation). The various aspects of this review are currently being assessed by the services concerned.

As regards recruitment, following selection procedures carried out by the European Personnel Selection Office (EPSO), in 2008 Institutions were able to draw on reserve lists amounting to 78% of the published target number of laureates (70% in 2007). Notwithstanding this improvement, a programme for fundamental reform, the EPSO Development Programme (EDP), was formally agreed by all Institutions in 2008. The Programme contains 22 recommendations for action which focus on speeding up and streamlining selection and introducing greater predictability for laureates and Institutions on the availability and management of reserve lists. Implementation will be achieved progressively over the period 2008 to 2010.

Regarding the recruitment of staff from the EUR-12 countries, the targets for the period to end-2008 were exceeded for both administrator and assistant grades. A significant proportion of staff were however recruited as temporary agents (22% for EUR-10 and 41% for EUR-2). At 1 January 2009, recruitment of EUR-15 was blocked for 18 services at AD level and 12 at AST grade pending fulfilment of their quotas. Taking account of the competitions underway, the service responsible judged that the number of EUR-12 nationals passing competitions should be sufficient to meet recruitment needs.

2. ETHICS

In 2008, a Communication from Vice-President Kallas to the Commission¹⁶ outlined a series of actions to enhance the environment for professional ethics in the Commission; these covered the clarification of rules and their application, as well as awareness raising and the issuance of a Statement of Principles of Professional Ethics to apply Commission-wide.

Also in 2008, Internal Audit Service (IAS) concluded its audit of ethics in the Commission. The objective of the audit was to assess the adequacy of the overall design of the ethics framework of the Commission; and whether the Commission's ethics framework has been implemented effectively in the services selected for this audit: ADMIN, SG, OIB, RTD, INFISO, and TRADE.

The scope of the audit covered the framework, rules implementation and monitoring of ethics focussing on risks concerning conflict of interest, procurement, grant management in research, and non financial risks such as misuse of insider information. The scope did not cover the Code of Conduct of the Commissioners, the Lobby Register, or the ethical content of EU policies.

The IAS recognized that the process of implementing and adapting the ethics framework is evolutionary and the Commission has acted proactively on ethics and awareness raising in recent years. The overall conclusion of the audit was that the basic elements of a proper ethics culture are covered by the existing Commission ethics framework, which is based on an appropriate balance between, on the one hand, trust in the integrity and sense of responsibility of staff and, on the other hand, instruments facilitating ethics management, so that, in general, there is limited need for additional rules.

3. SECURITY

Since the start of the present Commission a series of initiatives have been taken to improve the quality of service in internal security, in view of the challenges posed by the global security situation, the developing policy competences of the Commission and the increased size and complexity of the institution.

An information note from Vice-President Kallas and the President, addressed to the College under the title, "Review of security policy, implementation and control within the Commission", which covered physical security as well as security of information, was adopted in 2008.

¹⁶ SEC(2008) 301, 5.3.2008.

BILAG 2: Overview of reservations 2004 – 2008

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
AGRI	2	1. Expenditure for rural development measures under Axis 2 (improving the environment and the countryside) of the 2007-2013 programming period. 2. Management and control system for SAPARD in Bulgaria and Romania.	2	1. Insufficient implementation of IACS in Greece. 2. Exactitude of rural development control data of Member States giving a first indication of the error rate in this policy area.	1	1. Insufficient implementation of IACS in Greece.	2	1. Preferential import of high quality beef ("Hilton" beef) – risk of non-respect of product definition. 2. Insufficient implementation of IACS in Greece.	3	1. EAGGF Guidance: MS control systems. 2. Insufficient implementation of IACS in Greece. 3. Preferential import of high quality beef ("Hilton" beef) – risk of non-respect of product definition.
REGIO		1. Reservation on ERDF management and control systems for the period 2000-2006 in: 1) Belgium (5 programmes) 2) Germany (2 programmes) 3) Italy (12 programmes) 4) Spain (13 programmes) 5) INTERREG (21 programmes).	2	1. Reservation concerning the ERDF management and control systems for the period 2000-2006 in: 1) The CZECH REPUBLIC (for the three OP Infrastructure, Industry and Enterprise and the Joint Regional Programme and the SPD Objective 2 Prague) 2) FINLAND (Operational Programmes Eastern, Northern, South and West)	2	1. Reservation concerning the management and control systems for ERDF in United Kingdom - England (West Midlands; London; North West; North East; Yorkshire and the Humber and East (URBAN II programme only)) and Scotland (West and East Scotland) 2. Reservation concerning the management and control systems for ERDF in the INTERREG programmes (except IIIB North West Europe and Azores, Canaries, Madeira)	3	1. Management and control systems for ERDF in UK-England. 2. Management and control systems for ERDF in Spain. 3. Management and control systems for the Cohesion Fund in Spain.	3	1. Management and control systems for ERDF in one Member State. 2. Management and control systems for the Cohesion Fund in one Member State - 2000/06. 3. Management and control systems of ISPA in one candidate country.

DG		Reservations 2008	Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
REGIO		2. Management and control system of the Cohesion Fund for the road sector in BULGARIA in 2008.	<p>3) GERMANY (for OP Saarland (objective 2), OP Mecklenburg-Vorpommern (objective 1), OP Hamburg (objective 2) and URBAN II Neubrandenburg in Mecklenburg-Vorpommern)</p> <p>4) GREECE (on control of state aid schemes)</p> <p>5) IRELAND (for the four mainstream operational programmes)</p> <p>6) ITALY (OPs Calabria, Puglia, Lazio, Sardinia and Urban II Taranto)</p> <p>7) LUXEMBOURG (for the SPD Objective 2 - reservation concerning non respect of public procurement rules, namely direct awarding of work contracts without call for tenders)</p>						

DG		Reservations 2008	Reservations 2007	Reservations 2006	Reservations 2005	Reservations 2004
REGIO			<p>8) POLAND (for the Regional Operational Programme (IROP), the SOP Improvement of Competitiveness of Enterprises (SOP ICE) and SOP Transport)</p> <p>9) SLOVAKIA (for the two OP Basic Infrastructure and Industry and Services)</p> <p>10) SPAIN (reservation for 14 Intermediate Bodies (with an impact on 21 OPs for the parts linked to public works) for which a procedure of suspension of payments has been launched, plus the OP "<i>Sociedad de la Informacion</i>" and the 10 URBAN programmes)</p> <p>11) 51 INTERREG programmes (i.e. 81 programmes, less 3 OPs IIIB North West Europe, III B Canaries, Acores, Madeira and III B Atlantic Space, where DG Regional Policy has carried out audit work</p>			

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
REGIO				<p>with satisfactory results, and further 27 OPs where national audit reports indicates satisfactory results)</p> <p>2. Reservation concerning the management and control systems for the COHESION FUND (period 2000-2006) in:</p> <ul style="list-style-type: none"> - Bulgaria (National Roads Infrastructure Fund), - the Czech Republic, - Slovakia, - Hungary (environmental sector) and - Poland. 						
EMPL	1	Management and control systems for identified ESF Operational Programmes in Spain, United Kingdom, France, Italy, Poland, Belgium and Luxembourg (quantification: 41 million € 0.6%).	1	<p>Management and control systems for identified ESF Operational Programmes in</p> <ul style="list-style-type: none"> - Spain, - United Kingdom, - France, - Italy, - Slovakia, - Portugal, - Belgium and - Luxembourg. 	1	<p>Systèmes de gestion et de contrôles de programmes opérationnels du FSE en Espagne, en Ecosse (objectifs 2 et 3, UK), en Suède (objectif 3 en partie), en Slovaquie, en Slovénie, en Lettonie et dans les régions Calabre et Lazio (IT).</p>	1	<p>Systèmes de gestion et de contrôle des programmes opérationnels en England (UK).</p>	1	<p>European Social Fund - Member states' management and control systems of some operational programmes.</p>

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
MARE <i>(former FISH)</i>	1	Reservation on direct centralised management concerning the eligibility of costs reimbursed for expenditure in the area of control and enforcement of the Common Fisheries Policy , where the annual error rate detected by ex-post controls is higher than the 2% of the annual payments made for the MS programs and on a multiannual basis represents more than 2% of sample payments.	0		0		0		1	FIFG: Insufficient implementation of management and control systems for two national programmes in one Member State.
JRC	0		0		0	0	1	Status and correctness of the closing balance.	1	Cash flow - competitive activities.
RTD	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	1	Reservation concerning errors relating to the accuracy of the cost claims and their conformity with the provisions of the Fifth Research Framework Programme (FP5).	2	1. Accuracy of the cost claims and their conformity with the provisions of FP5 research contracts. 2. Absence of sufficient evidence to determine the residual level of persisting errors with regard to the accuracy of cost claims in FP6 contracts.	1	Exactitude des déclarations de coûts et leur conformité avec les clauses des contrats de recherche du 5ème PCRD.	1	Frequency of errors in shared cost contracts.

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
INFSO	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Framework Programme 6 contracts.	3	1. Allocation of research personnel. 2. Errors relating to the accuracy of cost claims and their compliance with the provisions of the research contracts, FP5. 3. Absence of sufficient evidence to determine the residual level of persisting errors with regard to the accuracy of cost claims in Framework Programme 6 contracts.	2	1. Errors relating to the accuracy and eligibility of cost claims and their compliance with the provisions of research contracts under FP5. 2. Allocation of research personnel.	2	1. Frequency of errors in shared cost contracts 2. Research staff working on operational tasks.
ENTR	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	2	1. Unsatisfactory functioning of the financing of European Standardisation. 2. Errors relating to accuracy and eligibility of costs claims and their compliance with the provisions of the research contracts under FP6.	2	1. Errors relating to accuracy and eligibility of costs claims and their compliance with the provisions of the research contracts under FP 5. 2. Unsatisfactory functioning of the financing of European Standardisation.	2	1. Errors relating to accuracy and eligibility of costs claims and their compliance with the provisions of research and eligibility of costs claims and their compliance with the provisions of the research contracts under the 5th Research Framework Programme. 2. Uncertainty regarding cost claims of the European Standardisation Organisations.	2	1. Frequency of errors in shared-cost contracts in the research area. 2. Uncertainty regarding cost claims of the European Standardisation Organisations.

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
TREN	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	1	Erreurs concernant l'exactitude et l'éligibilité des déclarations de coûts et respect des termes des contrats du 5 ^e PCRD.	1	Erreurs concernant l'exactitude et l'éligibilité des déclarations de coûts et respect des termes des contrats du 5 ^e PCRD.	2	1. Risque de surpaiement concernant le 5 ^{ème} Programme Cadre. 2. Sûreté nucléaire.	4	1. Frequency of errors in shared cost contracts. 2. Contractual environment of DG TREN LUX. 3. Nuclear safety. 4. Inventory in nuclear sites.
EAC	0		0		1	Faiblesse des systèmes de contrôle constatées dans certaines Agences Nationales	2	1. Insuffisante assurance quant à la gestion à travers les agences nationales. 2. Insuffisante assurance quant à la fiabilité et l'exhaustivité des montants inscrits au bilan de la Commission et au compte de résultat économique.	0	
ENV	0		1	Eligibility of expenditures declared by beneficiaries of non-LIFE grants.	0		0		0	
SANCO	0		0		1	Insufficient assurance of business continuity of a critical activity.	1	Health crisis management.	0	

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
JLS	1	Delays in the implementation of the Schengen Information System II (SIS II).	2	1. Faiblesse des systèmes de contrôle et de gestion du Fonds européen pour les Réfugiés en Italie, pour les périodes de programmation 2000-2004, et 2005-2007. 2. Mise en œuvre incomplète des mécanismes de supervision de la Commission en gestion partagée pour le Fonds européen pour les réfugiés 2005-2007.	1	1. Faiblesse des systèmes de contrôle et de gestion du Fonds européen pour les Réfugiés en Italie, pour la période de programmation 2000-2004.	2	1. Insufficient number of ex-post controls missions and lack of a fully-fledged methodology in the area of direct management in 2005. 2. Management and control systems for the European Refugee Fund for the UK for 1002-2004.	2	1. Faiblesse des systèmes de gestion du Fonds européen pour les Réfugiés au Royaume-Uni et au Luxembourg. 2. Mise en œuvre encore incomplète des contrôles ex-post sur place.
ESTAT	0		0		1	Absence de garantie sur la régularité des paiements effectués en 2006 dans le cadre des conventions de subvention signées avec trois Instituts nationaux de statistiques pour lesquels des manquements ont été constatés en 2006.	0		2	1. Errors in the declaration of eligible costs in relation to grants. 2. Insufficient number of ex-post controls carried out in 2003.

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
ECFIN	1	Possibility that new mitigating controls put in place following an ex-post control report on funds managed by an external body entrusted with indirect centralized management are not effective.	1	Possibility that additionality requirements are not sufficiently met.	1	Possibility that additionality requirements are not sufficiently met	0		0	
TRADE	0		0		0		0		0	
AIDCO	0		0		0		0		0	
ELARG	1	Potential irregularities in the management of PHARE funds under extended decentralised management by two Bulgarian Implementing Agencies (named).	1	Potential irregularities in the management of PHARE funds under extended decentralised management by the following Bulgarian Implementing Agencies: - Central Finance and Contract Unit (CFCU) - Ministry for Regional Development and Public Works (MRDPW).	0		1	Legal status and liability of contractual partner in the framework of implementation of EU contribution to UNMIK Pillar IV in Kosovo	1	Gaps in Romania's and Bulgaria's capacity to manage and implement increasing amounts of aids

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
ECHO	0	0		0		0		1		Non respect of the contractual procurement procedures by a humanitarian organisation for projects funded by ECHO.
DEV	0	0		0		0		0		
RELEX	0	0		0		2		2		1. Insuffisances du contrôle et de l'information de gestion. 2. Insuffisances de la gestion administrative en délégations, et principalement au niveau de la mise en place et du respect des circuits financiers.
TAXUD	0	0		0		0		1		Trans-European networks for customs and tax : availability and continuity
MARKT	0	0		0		0		0		
COMP	0	0		0		0		0		

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
COMM	2	1. Lift the reservation from 2007 on the absence of a structured ex-post control system, but makes a follow-up reservation on the quality failings revealed by the controls . 2. Possible infringement of intellectual property rights by Commission departments.	1	Ex-post control system.	1	Ex-post control system.	1	Supervision (ex-post controls on grants)	2	1. Relays and networks - grants centres. 2. Functioning of Representations EUR-15.
ADMIN	0		0		0		0		0	
DIGIT	0		1	Inadequacy of the Data Centre building infrastructure in Luxembourg.	1	Business continuity risks due to inadequacy of the data centres building infrastructure.	1	Business continuity risks due to inadequacy of the data centres building infrastructure.	0	
PMO	0		0		0		1	Council's antenna for sickness insurance.	1	Council's antenna for sickness insurance.
OIB	0		0		0		1	Deficiency in OIB's contracts & procurement management.	0	
OIL	0		0		0		0		0	
EPSO	0		0		0		0		0	
OPOCE	0		0		0		0		0	

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
BUDG	0	0		0			2	1. Accrual accounting for the European Development Fund. 2. Accrual accounting of the Community Budget - three local systems.	2	1. Accrual accounting for the Community and the EDF budgets. 2. Subsystems of SINCOM 2: accesses control.
SG	0	0		0			0		0	
BEPA	0	0		0			1	Weak general internal control environment	0	
SJ	0	0		0			0		0	
SCIC	0	0		0			0		0	
DGT	0	0		0			0		0	
IAS	0	0		1		Audit of community bodies (regulatory agencies).	1	Audit of community bodies (traditional agencies).	1	Audit of Community agencies.
OLAF	0	0		0			0		0	
TOTAL	15	18		20			31		32	

BILAG 3: Multi-annual objectives

This Annex reports on the progress achieved in 2008 on the new and ongoing actions identified in the 2007 Synthesis Report to address major cross-cutting management issues. New actions introduced as a follow up to the 2008 Synthesis report are indicated in *bold italics*.

(Initiatives stemming from previous years' Synthesis Reports, which were completed in 2007 or before, have been deleted from this table.)

Internal control systems and performance management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Internal control	1. Achieving an effective internal control system and ownership of internal control concepts and processes at all levels in each DG and service.	In October 2007 the Commission adopted a Communication revising the Internal Control Standards and underlying framework ¹⁷ , setting out 16 new internal control standards for effective management to replace the original set of 24 standards from 1 January 2008. Services may prioritise certain Standards with the aim of strengthening the basis of the annual declaration of assurance of the Directors-General. Furthermore the compliance reporting was simplified; moving from full reporting to exception based reporting on non-compliance.	All DGs	<p>Continuous action</p> <p>In 2008, the Commission conducted an analysis of the impact of the "Action Plan towards an Integrated Internal Control Framework"¹⁸, adopted in early 2006 as part of the Commission's strategy to obtain an unqualified DAS. The final report was published in February 2009. The Communication noted significant progress in strengthening internal control systems during this Commission's mandate.</p> <p>Services reported on the effectiveness of the implementation of the prioritised standards for the first time in the 2008 Annual Activity Reports.</p>

¹⁷ Communication to the Commission: Revision of the Internal Control Standards and the Underlying Framework: Strengthening Control Effectiveness, SEC(2007) 1341.
¹⁸ COM(2006) 9 and SEC(2006) 49.

Annual activity reports and Synthesis	2. Promoting Commission's accountability through annual activity reports and their synthesis solidly based on assurances from managers.	<i>Assessment of critical success factors affecting the quality of AARs and take appropriate measures (training for staff involved in the preparation of AARs, further improvement of Standing Instructions)</i>	<i>BUDG and SG By September 2009</i>	<i>New action</i>
		<i>To give the preparation of the AARs high priority, implementing the guidelines prepared by the central services</i>	<i>All DGs By April 2010</i>	<i>New action</i>
Risk management	3. Establishing effective and comprehensive risk management making it possible to identify and deal with all major risks at service and Commission level and to lay down appropriate action to keep them under control, including disclosing resources needed to bring major risks to an acceptable level.	The Commission will further embed risk management in its regular management process and integrate risk assessment in its internal control systems.	BUDG, with all DGs	Continuous action Three years after its adoption, DG Budget undertook a limited review of the operation of the Commission's risk management framework . This indicated that the framework is well established and is understood and applied by management and was taken as a starting point by services for developing their own more specific guidelines and tools tailored for their needs. The review revealed no reasons for major change but pointed to the need to define more clearly the handling of cross-cutting risks, an interest in sharing information across services on risk management generally and on critical risks in particular, and a requirement for specialist risk management training linked to individual services' activities.

<i>Residual risk</i>	4. Taking further the concept of residual risk		DG BUDG together with concerned services	<p>Completed</p> <p>In December 2008 the Commission adopted its Communication "Towards a common understanding of the concept of tolerable risk of error", with which the Commission took forward a concept first introduced by the Court of Auditors in its Opinion 2/2004 (the "single audit opinion"). This tolerable risk approach is intended to ensure an appropriate balance between the risk of not detecting errors and the costs of control to ensure that control systems are cost effective. The illustrative case studies presented covered Cohesion Policy and Rural Development. They indicated that the Court's standard 2% materiality threshold may not be appropriate for these policies, for which risk is high, and that a cost-effective tolerable risk level may lie around 5% for both policies.</p>
		<i>The Commission will study more policy areas and present concrete proposals for tolerable risk levels during 2010 as requested by the Discharge Authority.</i>	DG BUDG together with concerned services By end 2010	<p>New action</p> <p><i>The Communication mentioned above launched an inter-institutional debate on the tolerable risk of error and the Commission will study more policy areas and present concrete proposals for tolerable risk levels during 2010 as requested by the Discharge Authority.</i></p>
Governance				

Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Internal audit recommendations	5. Ensuring a smooth implementation of accepted internal audit recommendations	<i>New: Effective follow-up of critical and very important recommendations of IAS recommendations should be regularly monitored at senior management level, and fully integrated into regular management planning, especially the annual management plans.</i>	<i>All DGs concerned</i>	<i>New action</i>
Regulatory agencies	6. Clarifying the respective roles and responsibilities of Commission services and regulatory agencies.	The input of all institutions is necessary to negotiate a comprehensive framework, to clarify the respective responsibilities of the institutions and of the regulatory agencies. This framework would be applicable to the creation of future agencies and, at a later stage, to those already in existence.	All DGs concerned with the assistance of SG and DG BUDG. End 2009	Continuous action In a Communication of March 2008¹⁹, the Commission drew attention to the lack of a common vision on the role and functions of regulatory agencies. It announced a horizontal evaluation of the regulatory agencies by the end of 2009, a moratorium on creating new agencies and a review of its internal systems governing agencies.
Reservations	8. Ensuring strong follow-up of action plans related to the expressed reservations, notably for the progress to be made in 2009.	Directors-General will report on progress to the respective Commissioner in the context of the regular follow-up meetings on audit and control. The ABM Steering Group will closely monitor and regularly report to the College on the implementation of the remedial actions	DGs concerned	Continuous action DGs report on the implementation of action plans in a given year in their annual activity report. This has been specifically mentioned in the standing instructions for the AARs.

¹⁹ Communication from the Commission to the European Parliament and the Council: "European Agencies – the way forward" - COM(2008) 135.

		<p>that delegated authorising officers have committed to carry out in their annual activity reports.</p>	<p>DGs were also invited to mention the actions to be taken in the coming year as a follow up to previous reservations. This requirement was included in the guidelines for the 2009 AMPs.</p> <p>For all reservations, delegated authorising officers have laid down appropriate action plans to solve the underlying weaknesses. They monitored the implementation of action plans and reported to the Commissioner responsible.</p> <p>The implementation of all action plans has also been monitored by the ABM Steering Group which invited Directors-General to report regularly to the Group on the state of play of their action plans.</p> <p>An outcome of the peer review of the 2008 AARs is the that the conclusion drawn by the Authorising Officer by Delegation (AOD) needs to be convincingly argued and the building blocks for assurance should be presented in a complete and logical manner, particularly as regards error rates detected by controls. Also, services calculating error rates on the basis of controls performed on high-risk areas of their activities need to present results of controls in lower-risk fields to justify the conclusion that the global exposure was lower than materiality</p>
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	<i>namely:</i>	<i>Close coordination of actions concerning management and control weaknesses identified for the EU funds implemented by Bulgarian and Rumanian authorities, in order to ensure that underlying problems are solved and the management of EU funds is conducted in strict respect of all applicable rules and procedures.</i>	ELARG, MARE, JLS, EMPL, AGRI, REGIO	<i>New action</i>
		<i>Set-up of an inter service group on copyright issues, to be led by DG COMM, to regularly assess whether the measures taken are sufficient to mitigate the risk in a complex and rapidly changing technological and legal environment.</i> <i>Preparation of an action plan before end of 2009, including all necessary measures, from awareness raising and training to the drafting of common guidelines.</i>	COMM, OPOCE, JRC, SG	<i>New action</i>
		<i>Focus the resources available on improving the control structure in place for the management of the financial programs. In 2009, assurance will be sought via a specific internal audit assignment and ongoing monitoring by the operational services.</i>	ECFIN, SG	<i>New action</i>
		<i>New: Closely follow-up the delays in the implementation of the Schengen Information System II.</i>	JLS, SG	<i>New action</i>

Financial management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Integrated internal control framework	9. Enhancing accountability by establishing a comprehensive integrated internal control framework in line with the requirements set out in the ECA's opinions on 'single audit'.	Implementation of the action plan towards an Integrated Internal Framework.	All services	Completed: In its latest report on the Plan ²⁰ , the Commission reported that as at end-December 2008 the implementation of 13 actions was completed and that the three remaining actions could not be implemented or were being taken forward in other ways. The Communication noted significant progress in strengthening internal control systems during the mandate of the present Commission. A part of this positive impact was attributed to actions launched before 2005, but there was evidence that progress was significantly accelerated with the launch of the Action Plan in early 2006.
		<i>New: Reinforce the accountability of Member States for the use of EU funds by revising the guidelines for the annual summaries to draw on the lessons learned, and continue offering support to the Member States.</i>	REGIO, AGRI, JLS	<i>New action</i>

²⁰

Impact Report on the Commission Action Plan towards an Integrated Internal Control Framework - COM(2009) 43.

<p>Ex-ante and ex-post controls</p>	<p>10. Improving the efficiency and strengthening accountability by ensuring proportionality and a sound balance between ex-ante and ex-post controls, and by further harmonization and better focus of ex-post controls.</p>	<p>Common guidelines on sampling methods and related level of confidence should be finalised.</p>	<p>Services concerned with the support of DG BUDG, ongoing</p>	<p>Completed</p> <p>Extensive guidelines on audit sampling in line with international auditing standards have been prepared in the Structural Funds to promote coherence in testing done by Member State audit authorities²¹. The Commission has provided guidance on best practice in the management of external audit framework contracts to ensure a consistency and high quality of audit results²².</p> <p>In the research area, the joint audit strategy set up in 2007 includes guidance on sampling.</p> <p>Based on the experience gathered from the research audit strategy and taking into account that not all elements of the approach are transposable to all areas, the Commission issued guidance to its services on sampling strategies in October 2008.</p>
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²¹ Para 40 & 49 Opinion 02/2004.

²² Para 37 Opinion 02/2004.

<p>Accounts</p>	<p>11. Increasing responsibility and accountability at the level of the Commission as a whole by the signing-off of the accounts by the Accounting Officer and by improved quality of financial information.</p>	<p>The Commission will further strengthen its accounting processes and systems to improve the quality of the financial information and the respect of deadlines.</p>	<p>All services, continuous action with the assistance of the services of the Accounting Officer</p>	<p>Continuous action</p> <p>The European Court of Auditors expressed in 2008 for the first time an unqualified opinion on the 2007 accounting data of the Commission.</p> <p>The Accountant's report on the validation of local systems for 2008 confirmed that these in general are steadily improving. All systems which were subject to an in-depth evaluation during 2008, except one, were validated.</p> <p>Data from the accounting system indicate that late payments are tending to stabilise in number and value. In the face of the current acute economic crisis, the Commission will aim, by 1 October 2009, to make first pre-financing payments within 20 days from the signature date of the contract and a 30-day time limit where 45 days currently apply for other payments.</p>
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Human resources				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Simplification	13. Simplifying procedures to increase both efficiency and employee satisfaction.	Based on a collaborative effort and consultation of all Commission staff, DG ADMIN prepared a Communication to the College enshrining the key principles of the simplification drive and proposing a detailed plan with 85 actions, to be carried out within well defined deadlines. This Communication was adopted by the Commission on 4 July 2007 and its implementation is ongoing	DG ADMIN, ongoing	Completed A report to Commission (SEC(2008)2309/3) stated that 48 actions have been fully or partially implemented and 3 have been abandoned (out of 85 identified actions) by July 2008.
Staff skills	14. Aligning resources and needs better to make sure that staff have the skills and qualifications necessary to perform their duties, in particular in areas such as financial management, audit, science, linguistics and IT.	Following the conclusions of the evaluation on the Strategic Alignment of Human Resources, various measures were carried out in 2008.	DG ADMIN, ongoing	Continuous action HR scorecard per month HR report with HR metrics Start of a follow-up evaluation to review HR processes
		The Commission will identify any shortfalls and communicate its specific needs so that they are promptly taken into consideration and included in the	DG ADMIN and EPSO, ongoing tasks.	Continuous action DG ADMIN carried out a comparative study on remuneration in which an

		work -programme of the inter-institutional European Personnel Selection Office. Provision of specialised training and measures to improve the recruitment procedures and, in particular in areas where a shortage of skilled staff is identified.		assessment is also made of the competitiveness of the Commission for certain job profiles.
		The Commission will take measures to improve its Job Information System so that it enables the organisation to have a global view of its current human resources and to produce easily detailed analysis by corporate processes.	DG ADMIN in collaboration with DIGIT, SG and DG BUDG by end 2007.	<p>Continuous action</p> <p>The e-CV project continued. In 2007, there were 3.250 e-CVs; by end 2008, there were 5.697.</p> <p>The matching tool to link job, vacancies and the electronic CVs was delivered for internal testing in December 2008.</p>

Continuity of operations				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Business continuity	15. Ensuring that the Commission is able to maintain business continuity in case of major disruption to its activities	The Commission will address the issue of the suitability of the data centre hosting IT systems and ensure that current reflections on the best IT governance arrangements lead to operational conclusions in 2006.	DIGIT, OIB and OIL in 2006 and in 2007.	<p>Continuous action</p> <p>A multi-annual (2006-2011) strategy to improve the housing conditions for the Data and telecom Centres of the Commission has been developed and approved. This should lead to the most critical IT equipments being moved into professional data centre type rooms in a phased approach and to the refurbishing of air conditioning and electrical infrastructure in the JMO Data Centre room.</p> <p>Contracts for the rent of two new data centre type rooms in Brussels and in Luxembourg were signed. For the one in Brussels, the move was completed in February 2007 and, for the one in Luxembourg, by March 2007.</p> <p>A second room in Luxembourg only became available in late 2007 and needed preparation, so that actual moves into them only began in the last quarter of 2008. Procedures to secure a supplementary room in Luxembourg were ongoing at the end of 2008.</p>

BILAG 4: Executive and Regulatory Agencies

(Council Regulation 58/2003 (Art 9.7))

In line with practice in most Member States, using agencies to implement key tasks has become an established part of the way the European Union works.

Executive agencies operate in a clear institutional framework, governed by a single legal base²³. Their tasks must relate to the management of Community programmes or actions, they are set up for a limited period and they are always located close to Commission headquarters. The responsibility of the Commission for executive agencies is clear: the Commission creates them, maintains "real control" over their activity, and appoints the director. Their annual activity reports are annexed to the report from their parent Directorate(s)-General. A standard financial regulation adopted by the Commission, governing the establishment and implementation of the budget, applies to all executive agencies. A revision of the working arrangements was also agreed in October 2007 with the European Parliament, with the aim to further facilitate inter-institutional cooperation in this field.

Six executive agencies have been created:

- the Executive Agency for Competitiveness and Innovation Programme (**EACI** – former IEEA)
- the Executive Agency for Health and Consumers (**EAHC** – former PHEA)
- the Education, Audiovisual and Culture Executive Agency (**EACEA**)
- the Trans-European Transport Network Executive Agency (**TEN-TEA**)
- the European Research Council Executive Agency (**ERC**)
- the Research Executive Agency (**REA**).

²³ Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes (OJ L 11, 16.1.2003).

- **Four of these executive agencies were operational in 2008²⁴.** Their Annual Activity Reports, which were attached to those of their parent DG²⁵, did not indicate any particular control issues. The breakdown of staff employed in 2007 by these agencies was as follows:

	<u>Seconded officials and temporary agents</u>	<u>Contractual agents</u>	<u>Other external agents</u>	<u>Total</u>
<u>EACI</u>	<u>22</u>	<u>47</u>		<u>69</u>
<u>PHEA</u>	<u>8</u>	<u>20</u>		<u>28</u>
<u>EACE</u> <u>A</u>	<u>85</u>	<u>277</u>		<u>362</u>
<u>TEN-TEA</u>	<u>32</u>	<u>67</u>	<u>7</u>	<u>106</u>
<u>Total</u>	<u>131</u>	<u>366</u>	<u>17</u>	<u>514</u>

The screening of resources by the Commission of April 2007 suggested that there are no strong candidates for a new executive agency²⁶. If new needs appear, the starting point of the Commission will be to explore the option of extending the scope of an existing executive agency to cover a new programme.

The 29 **regulatory agencies** are independent legal entities and the 20 of these which receive funds from the European Union budget receive discharge directly from the European Parliament. In a Communication of March 2008 "EU agencies: the way forward"²⁷ the Commission drew attention to the lack of a common vision on the role and functions of regulatory agencies. It announced a horizontal evaluation of the regulatory agencies, a moratorium on creating new agencies and a review of its internal systems governing agencies.

²⁴ No AAR was prepared by the Research Executive Agency and the European Research Council Executive Agency (DG RTD and other research DGs) as these are expected to become completely self-supporting during 2009. During the transition, activities are shared between the agencies and the different directorates general responsible for the implementation of FP7.

²⁵ Executive Agency for Competitiveness and Innovation Programme (DG TREN, ENTR, ENV); Executive Agency for the Health and Consumers (DG SANCO); Education, Audio-visual and Culture Executive Agency (DGs EAC, INFSO, AIDCO); Trans-European Transport Network Executive Agency (DG TREN).

²⁶ SEC(2007) 530 "Planning & optimising Commission human resources to serve EU priorities".

²⁷ Communication from the Commission to the European Parliament and the Council: European Agencies – the way forward - COM(2008)135

It also proposed to undertake a horizontal evaluation of regulatory agencies which should be available by the end of 2009, as well as to set up an inter-institutional working group to agree ground rules to apply to all (this Group met for the first time on 10 March 2009).

To support the agencies, in June 2008 DG Budget published a Practical Guide on Community Bodies to document the basic budgetary and financial management processes and rules for the creation and regular operation of Community bodies and providing references to relevant key documents. A common website of the Commission and the regulatory agencies was created on the Commission's intranet to provide a platform for sharing documents of common interest.

The 'traditional' agencies are granted discharge by the Discharge Authority. All Agencies were granted discharge for 2007. CEPOL's accounts for 2007 have received a qualified opinion of the Court of Auditors and audits by the Court and the IAS identified serious financial management problems. The service responsible for the grant contribution to the College's running costs (JLS) reported that following the Court's and IAS findings, an OLAF investigation was launched and an action plan was developed to remedy the weaknesses identified. Faced with significant under-execution of the budget, the service reported it would make available only the funds strictly necessary to cover the College's fixed costs in the first part of 2009.

BILAG 5: Negotiated procedures

1. LEGAL BASIS

Article 54 of the Implementing Rules of the Financial Regulation requires authorising officers by delegation to record contracts concluded under negotiated procedures. Furthermore, the Commission is required to annex a report on negotiated procedures to the summary of the annual activity reports referred to in Article 60.7 of the Financial Regulation.

2. METHODOLOGY

A distinction has been made between the 40 directorates-general, services, offices and executive agencies which normally do not provide external aid, and those three directorates-general (AIDCO, ELARG and RELEX) which conclude procurement contracts in the area of external relations (legal basis is different: Chapter 3 of Title IV of Part Two of the Financial Regulation) or award contracts on their own account, but outside of the territory of the European Union.

These three directorates-general have special characteristics as regards data collection (deconcentration of the services,...), the total number of contracts concluded, thresholds to be applied for the recording of negotiated procedures (€10 000), as well as the possibility to have recourse to negotiated procedures in the framework of the rapid reaction mechanism (extreme urgency). For these reasons, a separate approach has been used for procurement contracts of these directorates-general.

3. OVERALL RESULTS OF NEGOTIATED PROCEDURES RECORDED

3.1. The 40 directorates-general, services, offices, or executive agencies excluding the three "external relations" directorates-general

On the basis of the data received, the following statistics were registered: 105 negotiated procedures with a total value of €91.107.841 were processed out of a total of 1230 procedures (negotiated, restricted or open) for contracts over 60 000€ with a total value of €1.799.341.729.

For the Commission, the average proportion of negotiated procedures in relation to all procedures amounts to 8,54 % in number, which represents some 5,06 % of all procedures in value and seems quite reasonable.

An authorising service is considered to have concluded a "distinctly higher" proportion of negotiated procedures "than the average recorded for the Institution" if it exceeds the average proportion by 50%. Thus, the reference threshold for 2008 was fixed at **12,80%** (20,46% in 2007).

Some 13 directorates-general or services out of the 40 exceeded the reference threshold in 2008. Among those, it should be noted that 5 directorates-general

concluded only one or two negotiated procedures, but because of the low number of contracts awarded by each of them, the average was exceeded. In addition, 15 out of 40 directorates-general haven't used any negotiated procedure, including 4 DG that awarded no contracts at all. Furthermore, in terms of value 14 have recorded a substantially lower percentage of negotiated procedures than the Commission average.

Moreover, the assessment of negotiated procedures compared with the previous years (2006, 2007) shows an important decrease in the order of one third in number and 40% in terms of value.

3.2. The three "external relations" directorates-general

On the basis of the data received, the following statistics were registered: 168 negotiated procedures for a total value of contracts €17.778.412 were processed out of a total of 2362 procedures (negotiated, restricted or open) for contracts over 10 000€ with a total value of €2.357.367.571.

For the three "external relations" directorates-general, the average proportion of negotiated procedures in relation to all procedures amounts to 7,11% in number, which represents some 5% of all procedures in value terms. Only one directorate-general slightly exceeds the reference threshold of 10,67% (average + 50%).

If compared with previous years, these directorates-general have registered a clear decrease in number of negotiated procedures in relation to all procedures.

4. ANALYSIS OF THE JUSTIFICATIONS AND CORRECTIVE MEASURES

Three categories of justifications have been presented by those directorates-general who exceeded the thresholds:

- **Statistical deviations** due to the low number of contracts awarded under all procedures.
- **Objective situations of the economic activity sector**, where the number of operators (candidates or applicants) may be very limited or even in a monopoly situation (for reasons of intellectual property, specific expertise, ...). Situations of technical captivity may also arise especially in the IT domain (exclusive rights connected to software or maintenance of servers hosting critical information systems, etc).
- **Additional services/works**, where it was either technically or economically impossible to separate these from the main (initial) contract, or **similar services/works** as provided for in the terms of reference.

Several corrective measures have already been proposed or implemented by the directorates-general concerned:

- Establishment of **standard model documents and guidance documents**.
- **Improvement in training provided and an improved inter-service communication**. In this context, the Central Financial Service organised in 2008 a series of workshops aimed at improving expertise in public procurement procedures and at providing a forum for exchange of experience and best practices between directorates-general and services. In addition, the architecture of the standard procurement training was reviewed in order to reinforce the practical training in procurement procedures preparation.
- **Improvement of the system of evaluation of needs** of directorates-general/services and an **improved programming** of procurement procedures. The Commission' horizontal services will continue their active communication and consultation policy with the other DGs along the following axes:
 - permanent exchange of information;
 - ad-hoc surveys prior to the initiation of market procedures;
 - reinforcement of the product management policy especially in the IT sector.
- **Phase-out from situations of technical captivity. The Commission started to study a methodological framework for assessing technical captivity in specific cases and provide tools to reduce future dependency.**
- **Reinforcement of internal structures and the application of control standards**. Procurement procedures will continue to be integrated in the regular reviews of the efficiency of internal control, including the analysis of possible dependence on certain contractors. In any case, control procedures need to be correctly documented in order to ensure a transparent audit trail.

**BILAG 6: Summary of waivers of recoveries of established amounts receivable
in 2008**

(Article 87.5 IR)

In accordance with Article 87(5) of the Implementing Rules the Commission is required to report each year to the budgetary authority, in an annex to the summary of the Annual Activity Reports, on the waivers of recovery involving 100 000 € or more.

The following table shows the total amount and the number of waivers above 100 000 € per Directorate-General/Service for the EC budget and the European Development Fund for the financial year 2008.

EC budget:

Directorate-General/Service	Amount of waivers in €	Number of waivers
AIDCO	1.497.065,33	6
COMP	11.713.735,70	3
EAC	123.199,00	1
EACEA	497.001,12	2
ELARG	607.626,00	1
ENTR	111.650,00	1
ENV	231.383,16	1
MARE	249.800,61	1
INFSO	1.713.872,65	4
RTD	1.227.715,95	5
TREN	407.313,70	2
	18.380.363,22	27

European Development Fund:

Directorate-General/Service	Amount of waivers in €	Number of waivers
AIDCO	0	0

BILAG 7: Compliance with payment time-limits and suspension of time-limits

(Article 106.6 IR)

Time-limits for payments are laid down in the Implementing Rules of the Financial Regulation²⁸ (hereinafter IR), and exceptionally in sector specific regulations. Under Article 106 IR payments must be made within forty-five calendar days from the date on which an admissible payment request is registered or thirty calendar days for payments relating to service or supply contracts, save where the contract provides otherwise. Commission standard contracts are in line with the time-limits provided for in the IR. However, for payments which, pursuant to the contract, grant agreement or decision, depend on the approval of a report or a certificate (interim and/or final payments), the time-limit does not start until the report or certificate in question has been approved²⁹. Under Article 87 of the Regulation of the European Parliament and the Council laying down general provisions on the European Development Fund, the European Social Fund and the Cohesion Fund, a specific rule applies: payments have to be made within two months³⁰.

Following the revised Implementing Rules, which entered into application on 1 May 2007, the compliance with payment time-limits was reported for the first time by the Services in the 2007 Annual Activity Reports³¹. Overall, the Commission improved its performance for payments over 2005-2007, in number and in value, even if the average time to pay has not significantly decreased. In 2008, late payments have stabilised in number and value, the average time to pay has been shortened by a half day.

The following table summarises the current situation concerning **payments made after the expiry of the time-limits** (hereafter late payments), as resulting from data encoded in ABAC:

	<u>2005</u>	<u>2007</u>	<u>2008</u>
<u>Late payments in number</u>	<u>42,74%</u>	<u>22,57%</u>	<u>22,67%</u>
<u>Late payments in value</u>	<u>17,48%</u>	<u>11,52%</u>	<u>13,95%</u>
<u>Average time to pay</u> ³²	<u>49,13 days</u>	<u>47,98 days</u>	<u>47,45 days</u>

²⁸ Commission Regulation (EC) No 2342/2002 of 23 December 2002 (OJ L 357, 31.12.2002, p. 1) as last amended by Regulation (EC) No 478/2007 of 23 April 2007 (OJ L 111, 28.4.2007, p. 13).

²⁹ Pursuant to Article 106(3) IR, the time allowed for approval may not exceed:
(a) 20 calendar days for straightforward contracts relating to the supply of goods and services;
(b) 45 calendar days for other contracts and grants agreements;
(c) 60 calendar days for contracts and grant agreements involving technical services or actions which are particularly complex to evaluate.

³⁰ Regulation (EC) No 1083/2006 of the European Parliament and of the Council laying down general provisions on the European regional Development Fund, the European Social Fund and the Cohesion fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

³¹ Based on available data in ABAC as of end of the financial year 2007.

³² Net delays.

The **cause of delays** includes inter alia the complexity of evaluation of supporting documents, in particular of technical reports requiring external expertise in some cases, the difficulty of efficient coordination of financial and operational checks of requests for payments, and managing suspensions.

As far as the **payment of interest for late-payments** is concerned, the Commission dealt with limited requests in the period 2005-2007. However, the amount rose significantly in 2008, probably due to the fact that as from 1 January 2008 payment of interest for late payments has been automatic and, in principle³³, no longer conditional upon the presentation of a request for payment.

	<u>2005</u>	<u>2007</u>	<u>2008</u>
<u>Amounts of interest paid for late payments</u>	<u>230.736,58 €</u>	<u>378.211,57 €</u>	<u>576 027,10 €</u>

*Calculation: 153 requests for interest / 90657 late payments = 0.168%

The Commission is committed to further improving the management of payments and instructs its Services to comply constantly with high performance standards, to assess the efficiency of its tools and to take appropriate corrective measures to ensure timely payments.

In the face of the current acute economic crisis, the Commission has recently adopted further measures, given the crucial importance of the need for increased fluidity of funds for all beneficiaries, and especially for SMEs and NGOs³⁴. Amongst other actions, the Commission will aim, by 1 October 2009, to make first pre-financing payments within 20 days from the signature date of the contract, grant agreement or decision compared with the statutory time-limit of 45 days (or 30 days for service and supply contracts). For all other payments the Commission will apply, from the same date, a 30-day time limit where 45 days currently apply. A third measure is to further promote the payments of flat-rates (a scale-of-unit cost) and lump-sums (fixed amount) to accelerate the payment of grants.

³³ With the exception of small amounts (200 euro in total or less).

³⁴ Communication from Mrs Grybauskaite in agreement with the President to the Commission: Streamlining financial rules an accelerating budget implementation to help economic recovery - SEC(2009) 477.