



KOMMISSIONEN FOR DE EUROPÆISKE FÆLLESSKABER

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**MEDDELELSE FRA KOMMISSIONEN TIL EUROPA-PARLAMENTET, RÅDET
OG REVISIONSRET TEN**

En sammenfatning af Kommissionens resultater på managementområdet i 2007

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1. INDLEDNING

EU-budgettet er det centrale redskab til at realisere EU's politikker, og nyttevirkningerne af EU-udgifterne kan derfor i høj grad influere på, om EU indfrier offentlighedens forventninger. Kommissionen skal kunne bevise, at de offentlige midler bruges målrettet og forvaltes godt, og den skal vise åbenhed omkring tilfælde, hvor der ikke kan sikres høje standarder. Kommissionen har ifølge EF-traktatens artikel 274 det overordnede ansvar for gennemførelsen af EU-budgettet.

- Den praktiske gennemførelse af budgettet er overdraget generaldirektørerne, som har ansvaret for, at ressourcerne forvaltes ansvarligt, og for at føre en effektiv kontrol. I deres egenskab af ved delegation bemyndigede anvisningsberettigede (AOD) rapporterer de om, hvorledes de har varetaget deres opgaver, i en **årlig aktivitetsrapport**¹, som er deres vigtigste middel til over for kollegiet at gøre rede for deres ansvarlighed i forvaltningen. Revisionserklæringen, som underskrives af generaldirektørerne, og som indgår i deres årlige aktivitetsrapporter, fokuserer på de finansielle transaktioners lovmæssighed og retmæssighed. De årlige aktivitetsrapporter behandler også andre spørgsmål end finansielle, f.eks. en oversigt over politikresultater og en alsidig vurdering af de interne kontrolsystemer.
- Det er generaldirektørerne, som har ansvaret for at informere deres kommissær(er) om eventuelle problemer med udførelsen af deres opgaver i løbet af året – en pligt, som ikke blot berører de finansielle aspekter. De årlige aktivitetsrapporter diskuteres med kommissæren/kommissærerne, inden generaldirektøren skriver under.
- **Med vedtagelsen af denne sammenfatning påtager Kommissionen sig sit politiske ansvar for den forvaltning, som varetages af dens generaldirektører og cheferne for tjenestegrene, på grundlag af de erklæringer og forbehold, som de fremsætter i deres årlige aktivitetsrapporter.** Kommissionen træffer forholdsregler til at afhjælpe de identificerede svagheder. Kommissionen er indstillet på at gøre fremskridt mod at opnå en positiv revisionserklæring fra Revisionsretten og har instrueret sine tjenestegrene om at efterleve de krav, der stilles i dette dokument.

¹ Artikel 60 i finansforordningen.

2. UDARBEJDELSE AF LØDIGE ÅRLIGE AKTIVITETSRAPPORTER

2.1. En klarere præsentation

Der er gjort fremskridt med de årlige aktivitetsrapporters emnedækning og kvalitet, siden de blev introduceret i 2002. På basis af erfaringerne fra tidligere år og med støtte i både Den Europæiske Revisionsrets og den interne revisionstjenestes revisioner blev der gjort en ekstra indsats i 2007 med hensyn til:

- **opfølgning på tidligere forbehold.** Generalsekretariatet og GD Budget har ført tilsyn med alle handlingsplaner til at tage tidligere forhold under behandling
- **tilpasning af kontrolstrategier til specifikke kontrolomstændigheder.** Kontrolstrategierne skal tilpasses de specifikke kontrolomstændigheder ved hver aktivitet, da de danner grundlaget for revisionserklæringen og eventuelle forbehold. For at kunne præsentere kontrolstrategierne på en ensartet måde i de årlige aktivitetsrapporter er der udarbejdet modeller for intern kontrol, som benyttes af næsten alle tjenestegrene
- **større sammenhæng og klarhed i rapporterne.** Tjenestegrenene har fået mere præcise instrukser, som i vid udstrækning er blevet fulgt, om at sikre en mere konsekvent tilgang i Kommissionen og i familierne af generaldirektorater til almindelig opfølgning af tilsagnene i den sammenfattende rapport for 2006. Det er således blevet obligatorisk for de ved delegation bemyndigede anvisningsberettigede at oplyse, hvilke indikatorer de benytter til at sikre transaktionernes lovmæssighed og regelmæssighed. Sådanne anvisningsberettigede, som ikke har taget forbehold vedrørende mangler, som Revisionsretten har peget på i sin årsberetning, er blevet bedt om at **forklare grunden hertil i deres rapporter**. For at gøre de enkelte rapporter mere komplette og internt mere sammenhængende er de ved delegation bemyndigede anvisningsberettigede blevet bedt om at beskrive de grundlæggende elementer, som de baserer deres garanti på.

2.2. En strengere revisionsproces

Selvom generaldirektøren fortsat har eneansvaret for den årlige aktivitetsrapport og alle eventuelle forbehold, er også processen for generalsekretariatets og GD Budgets gennemgang af rapporterne og forbeholdene blevet styrket.

- Som i tidligere år fandt der **peer reviewmøder** sted, tilrettelagt efter familier af generaldirektorater.
- Peer reviewundersøgelsen blev udvidet til at omfatte **tidligere forbehold**, som generaldirektøren agtede at hæve, for at sikre, at alle sådanne beslutninger var velfunderede og behørigt begrundede.
- For første gang blev der foretaget en peer review af **alle budgetområder, som Revisionsretten havde fundet utilfredsstillende** i sine årsberetninger for 2005 og 2006, for at sikre en konsekvent reaktion.

- Sammenhængen generelt i rapporterne med **Revisionsrettens konstateringer og interne revisioner** blev undersøgt, særlig i tilfælde, hvor der var konstateret forsinkelser med efterlevelsen af henstillingerne.

2.3. Konklusioner

- Kommissionen noterer sig, at der er sket fremskridt med hensyn til præsentationen af de årlige aktivitetsrapporter, som nu generelt er tilfredsstillende, selvom der endnu kan foretages forbedringer på specifikke felter.
- Generaldirektørerne afgiver en forvaltningsudtalelse på basis af oplysninger, som omfatter Kommissionens eget revisionsarbejde, rapporter og bemærkninger fra Revisionsretten og eventuelt resultaterne af medlemsstaternes kontrol. Revisionsretten afgiver en årlig revisionsvurdering af regnskaberne og de til grund liggende transaktioners lov- og retmæssighed, medens generaldirektørernes udtalelse snarere fokuserer på, om midlerne er blevet anvendt til det planlagte formål under hensyntagen til kontrollernes flerårige karakter.
- Peer reviewundersøgelsen var nyttig, men der skal gøres mere for at forbedre processen med de årlige aktivitetsrapporter på visse områder, navnlig at sikre konsekvens mellem tjenestegrenene. Revisionsrettens praksis med at vurdere rapporterne efter, i hvilket omfang man kan bruge dem som pålideligt revisionsbevis, har medvirket til forbedringer.
- For at fremme yderligere forbedringer, særlig med hensyn til konsekvens og klarhed i rapporterne, vil generalsekretariatet og GD Budget tidligt hvert år tage kontakt med tjenestegrenene for at drøfte situationen vedrørende forbehold i tidligere årlige aktivitetsrapporter. Peer reviewprocessen, som den i øjeblikket forløber, vil desuden blive beriget med bilaterale møder med udvalgte tjenestegrene på basis af stillingtagen i udkast til årlige aktivitetsrapporter.
- Generalsekretariatet og GD Budget vil også yde vejledning til at fremme konsekvens i behandlingen af risici for Kommissionens omdømme og mere indgående at behandle spørgsmålet om forbindelsen mellem fejlfrekvens, væsentlighed og forbehold.

3. GENERALDIREKTØRERNES GARANTI FOR TRANSAKTIONERNES LOV- OG RETMÆSSIGHED OG EVENTUELLE FORBEHOLD

Kommissionen noterer sig efter en gennemgang af de årlige aktivitetsrapporter, særlig erklæringerne fra hver generaldirektør, at **alle generaldirektørerne oplyste, at de havde en rimelig garanti for**, at de til generaldirektoratets aktiviteter afsatte ressourcer er blevet anvendt til det planlagte formål i overensstemmelse med principperne om forsvarlig økonomisk forvaltning, og at de anvendte kontrolprocedurer giver de fornødne garantier for lov- og retmæssigheden af de underliggende foranstaltninger. **Flere af erklæringerne var dog betinget af forbehold.** De pågældende generaldirektører har oplyst, at de agter at afhjælpe disse svagheder på basis af klart definerede handlingsplaner. Til trods for disse svagheder har ingen af tjenestegrenene konkluderet, at de forhindrer dem i at give en generel "rimelig garanti".

Der blev taget lidt færre forbehold i 2007 end i 2006 (17 mod 20), hvilket fortsætter den nedadgående tendens fra tidligere år. I alt 13 generaldirektører tog forbehold i 2007 (15 i 2006), hvoraf fire havde to forbehold. Flere af forbeholdene dækkede flere medlemsstater eller programmer. Ni forbehold for 2006 blev hævet, medens elleve var tilbagevendende forbehold. Flertallet af forbeholdene for 2007 vedrørte enten kvaliteten af medlemsstaternes kontrolsystemer eller fejl på modtagerniveau. Der findes i bilag 2 en oversigt over forbeholdene for 2007.

3.1. Strukturfonde

Strukturforanstaltningerne står i centrum for EU's politikker, som gennemføres af medlemsstaterne som led i "delt forvaltning". I de årlige aktivitetsrapporter foretages der en detaljeret analyse af medlemsstaternes kontrolsystemer sammen med en vurdering af, hvor pålidelige de er. I 2007 erklærede generaldirektøren for strukturfondene, at når der blev konstateret væsentlige mangler ved programmer eller i medlemsstaterne, blev der systematisk taget hensyn hertil ved beregningen af, om summen af "risikobeløbene" opfyldte væsentlighedskriterier – medmindre der forelå pålidelige revisionsbeviser for, at de nationale myndigheder gennemførte en handlingsplan til at afhjælpe svaghederne, og at planen havde givet sine første resultater. Denne tilgang, som følger Revisionsrettens beretning fra 2006, styrker grundlaget for disse generaldirektoraters garanti. Den har også bevirket en stigning af antallet af programmer eller medlemsstater, som var genstand for forbehold i 2007 set i forhold til 2006:

- Hvad angår Den Europæiske Fond for Regionaludvikling, tog generaldirektøren for regionalpolitik forbehold for ti medlemsstater (Den Tjekkiske Republik, Finland, Tyskland, Grækenland, Irland, Italien, Luxembourg, Polen, Slovakiet, Spanien) og for 51 INTERREG-programmer. Han udtrykte også forbehold med hensyn til forvaltningen af samhørighedsfonden i fem medlemsstater (Bulgarien, Den Tjekkiske Republik, Slovakiet, Ungarn og Polen).
- Hvad angår Den Europæiske Socialfond, tog generaldirektøren for regionalpolitik, beskæftigelse, sociale anliggender og lige muligheder forbehold for otte medlemsstater (Spanien, Det Forenede Kongerige, Frankrig, Italien, Slovakiet, Portugal, Belgien og Luxembourg).

Der blev truffet forskellige foranstaltninger i 2007 og begyndelsen af 2008 til at klarlægge og styrke medlemsstaternes og Kommissionens respektive roller som led i den delte forvaltning.

- Kommissionen udstedte **instrukser** til medlemsstaterne om det rette korrektionsniveau i forbindelse med uregelmæssigheder vedrørende offentlige indkøb ved samfinansierede projekter og for perioden 2007-2013 tillige brede retningslinjer for forenelighedsvurderingsproceduren, for en national revisionsstrategi og stikprøveudtagning for at gøre de stikprøver, som medlemsstaternes revisionsmyndigheder foretager, mere ensartede.
- Kommissionen har indført en procedure for omgående iværksættelse af en formel procedure for **betalingssuspension og finansielle korrektioner**, når der ved revision konstateres alvorlige systemmangler. F.eks. blev betalingerne suspenderet for 12 programmer i England i april 2007. Der er i øjeblikket formelle

procedurer i gang vedrørende 54 programmer og 60 samhørighedsfondsprojekter for betalingssuspension og finansiell korrektion. I oktober 2007 fremlagde Kommissionen for første gang samlede tal for finansielle korrektioner på nationalt plan i form af tilbagetrækning og tilbagesøgning i medlemsstaterne².

- Medlemsstaterne har for første gang ifølge den reviderede finansforordning skullet fremlægge **årlige sammendrag** af disponible revisioner og erklæringer i forbindelse med delt forvaltning. På det strukturpolitiske område havde alle medlemsstaterne (undtagen Tyskland) ved udgangen af april 2008 forelagt årlige sammendrag, som opfyldte – eller i hovedsagen opfyldte – forordningens mindstekrav. Men i mangel af en overordnet analyse eller konklusioner i mange tilfælde har merværdien været begrænset, hvilket i det mindste til dels kan tilskrives, at de årlige sammendrag er et ret nyt fænomen. Kommissionen fører nøje tilsyn med processen med de årlige sammendrag for at sikre, at alle medlemsstaterne indgiver et sammendrag, og at alle opfylder mindstekravene. Der er afsendt åbningsskrivelser i tilfælde af misligholdelse, og Kommissionen har indledt en retssag mod Tyskland.

Kommissionen erkender, at Revisionsretten har konstateret en uacceptabelt høj fejlfrekvens vedrørende strukturfondene. Dens engagement i igangværende og nye foranstaltninger kommer officielt til udtryk i **meddelelsen om en handlingsplan til styrkelse af Kommissionens tilsynsfunktion ved delt forvaltning af strukturforanstaltninger**³. Kommissionen vil forelægge Europa-Parlamentet kvartalsrapporter om handlingsplanens gennemførelse, inkl. oplysninger om korrektioner og tilbagesøgninger, som Kommissionen kræver. Kommissionen vil desuden forelægge en statusrapport om handlingsplanen i oktober 2008 og en slutrapport i januar 2009.

Kommissionen har vist, at den er stærkt indstillet på at reducere fejlprocenten og suspendere betalinger og foretage finansielle korrektioner for at vise, at budgettet for strukturforanstaltninger forvaltes stramt.

Kommissionen er overbevist om, at kravet om årlige sammendrag vil bevirke, at medlemsstaterne holdes mere ansvarlige for brugen af strukturfondene, forudsat at de følger henstillingerne om at forbedre kvaliteten. Dette vil hjælpe Kommissionen til selv at yde sin garanti.

3.2. Landbrug

Støtten til landbruget og udvikling af landdistrikter gennemføres ved delt forvaltning med medlemsstaterne via et alsidigt firstrengt forvaltnings- og kontrolsystem. På dette grundlag kan generaldirektøren for landbrug og udvikling af landdistrikter give en rimelig garanti for de på dette område underliggende transaktioners lov- og retmæssighed. De materielle regler for ydelse af landbrugsstøtte gennem både EGFL og ELFUL er blevet konsolideret og forenklet. Direkte betalinger udgør ca. 84,5 % af EGFL's samlede udgifter og forvaltes og kontrolleres af det integrerede forvaltnings-

² Bilag til årsrapporten om strukturfondene, SEK(2007) 1456,

³ http://ec.europa.eu/regional_policy/sources/docoffic/official/reports/pdf/annex/2006_sf_annex_en.pdf
KOM(2008) 97.

og kontrolsystem (IACS). Revisionsretten har erkendt, at dette system er effektivt med hensyn til at begrænse risikoen for fejl og uregelmæssige udgifter, forudsat at det anvendes ordentligt. Statistiske oplysninger fra medlemsstaterne i 2007, som dækker næsten 90 % af EGFL- og ELFUL-udgifterne, viser en generel fejlfrekvens for landbrugsudgifterne på under væsentlighedsgrænsen.

I 2007 var en række nye instrumenter desuden fuldt operationelle for første gang. Heriblandt kan nævnes revisionserklæringen fra medlemsstaternes udbetalende organer, det årlige sammendrag (sammenfattende rapport) fra de nationale forbindelsesorganer og certificeringsorganernes pligt til at efterprøve og validere inspektionsstatistikker og efterfølgende kontrol af betalinger. Medlemsstaterne har i almindelighed indfriet deres nye retlige forpligtelser.

Forbeholdet vedrørende IACS i Grækenland har eksisteret siden 2002. Den græske handlingsplan har givet resultater, men et fuldt operationelt markidentifikationssystem, som efter planen skal være på plads ved udgangen af 2008, er endnu ikke etableret. Risikoen er ikke længere væsentlig, men spørgsmålet som sådant er stadigvæk væsentligt på grund af risikoen for Kommissionens omdømme.

Det andet forbehold fra generaldirektøren for landbrug og udvikling af landdistrikter gælder udvikling af landdistrikter. De første oplysninger fra medlemsstaterne antyder, at fejlfrekvensen inden for udvikling af landdistrikter (særlig i forbindelse med miljøvenlige landbrugsforanstaltninger) er højere end i forbindelse med andre landbrugsudgifter. Det synes at skyldes, at disse foranstaltninger er mere komplekse, snarere end at der er svagheder ved systemet. Af denne grund mener Kommissionen, at den tolerable risiko for fejl kunne sættes over 2 %. Da der er tale om foreløbige oplysninger, kan der dog ikke beregnes nogen nøjagtig fejlfrekvens. Det kan derfor ikke konkluderes, om fejlfrekvensen inden for udvikling af landdistrikter er under væsentlighedsgrænsen eller ej, hvilket er grunden til generaldirektørens forbehold.

Kommissionen vil fortsætte med nøje at overvåge, at de græske myndigheder tager alle nødvendige skridt til at gennemføre handlingsplanen vedrørende IACS. Kommissionen har allerede truffet afhjælpende foranstaltninger til at reducere fejlfrekvensen i forbindelse med udvikling af landdistrikter for programmeringsperioden 2007-2013. Kommissionen vil også undersøge cost-benefit-forholdet inden for kontrol på dette område, særlig for miljøvenlige landbrugsforanstaltninger, for at løse problemet med restrisiko.

3.3. Foranstaltninger udadtil

Revisionsretten nævnte i sin 2006-beretning, at projektgennemførelsesorganisationerne ikke fungerede ordentligt, og at der skulle gøres en ekstra indsats med hensyn til effektiv implementering af systemer og overvågning.

Generaldirektøren for EuropAid-samarbejdskontoret, som står for den eksterne bistand, har truffet en række foranstaltninger til at styrke kontrolstrategien. Der er foretaget væsentligt flere revisioner, særlig kontrol af bistand leveret gennem internationale organisationer, fra 7 i 2006 til 50 i 2007. Inden årets udgang var der foretaget 650 revisioner. Der blev udstedt nye regler for udgiftskontrol i forbindelse med tilskudskontrakter og for finans- og systemrevisioner, som Kommissionen

foretager. Dermed styrkes og systematiseres kontrollen på de af Revisionsretten nævnte vigtigste risikoområder. Generaldirektøren havde tiltro til, at kontrolsystemet på passende måde formindskede risiciene, og tog ikke noget forbehold.

For at øge sporbarheden og synligheden af EU-midler, som formidles gennem FN og andre multilaterale donortrustfunds, har Kommissionen igennem årene truffet en række forholdsregler, hvoriblandt kan nævnes regler om større synlighed, flere kontrolmissioner, mere detaljerede indberetningskrav og en bedre analyse af FN's finanskontrolstandards overensstemmelse med EU-krav.

Kommissionen vil løbende styrke sin kontrolstrategi for den eksterne bistand og gøre sig nærmere overvejelser over omkostningerne ved kontrollen såvel som uddybe dialogen med Revisionsretten.

Den vil også fortsat bestræbe sig på at skabe større gennemsigtighed omkring de endelige modtagere, forudsat at reglerne om personoplysninger og sikkerhedskrav overholdes.

Der vil fortsat blive arbejdet på en bedre udnyttelse og deling af revisionsresultater inden for RELEX-familien.

Kommissionen vil løbende overvåge og forbedre implementeringen af rammeaftalerne med bl.a. en række FN-organer⁴ og Verdensbanken⁵ om finansielle procedurer og kontraktindgåelsesprocedurer.

3.4. Førtiltrædelse

PHARE

Kommissionen overdrager som led i det udvidede decentrale forvaltningssystem (EDIS) forvaltningsbeføjelser til modtagerlandets gennemførelsesorganer. Det fremgår af en kontrol i Bulgarien, at to Phare-gennemførelsesorganer har indgået ukorrekte kontrakter og foretaget uregelmæssige betalinger. Betalingerne blev suspenderet, og der blev taget forbehold vedrørende spørgsmålet, som udgør en risiko i henseende til forsvarlig økonomisk forvaltning og skader Kommissionens omdømme.

Kommissionen har over for de bulgarske myndigheder påpeget 25 tilfælde, hvor disse skulle gribe ind for at afhjælpe svagheder ved kontrolsystemerne. Der vil blive foretaget målrettet kontrol på stedet i 2008. Der vil blive sat kraftigt ind på at hindre lignende problemer i andre lande i fremtiden.

SAPARD

Revisionsretten konkluderede for 2006, at situationen omkring SAPARD var utilfredsstillende. Generaldirektoratet for landbrug, som har ansvaret for SAPARD, følger omhyggeligt op på Revisionsrettens konstateringer. Det mener dog ikke, at væsentlighedskriteriet for at tage forbehold for 2007 er opfyldt.

⁴ Financial and Administrative Framework Agreement/ FAFA.

⁵ Trust Fund and Co-Financing Framework Agreement.

3.5. Interne politikker

Forskning

- Generaldirektoraterne for forskning tog forbehold for 2006 vedrørende **5. rammeprogram** på grund af fejl i modtageres udgiftsopgørelser. Der er dog ingen forbehold for 2007, da programmet er under gradvis afvikling, og fordi betalingerne er af mindre betydning. Desuden sættes der ifølge handlingsplanen vedrørende 5. rammeprogram til opfølgning af revisionsresultaterne kraftigt ind med tilbagesøgningsordrer.
- Generaldirektoraterne har for **6. rammeprogram** fastlagt en fælles revisionsstrategi for 2007-2010. Den sigter mod at sammenholde transaktionernes lov- og retmæssighed med repræsentative revisionsresultater (stikprøveudtagning) og reducere fejlniveauet ved at identificere og korrigere fejl i udgiftsopgørelserne fra de største støttemodtagere suppleret med en risikobaseret stikprøve. Strategien blev lanceret i 2007, hvor der blev foretaget 377 efterfølgende revisioner. 2007 var det første anvendelsesår for den flerårige strategi, og processen for ekstrapolering af revisionsresultaterne til ikkereviderede kontrakter med samme modtager blev iværksat. På denne baggrund og i lyset af fejlfrekvenser på over 2 % besluttede tjenestegrene til årets revisionserklæring at knytte et forbehold for udgiftsanmeldelsernes nøjagtighed i forbindelse med 6. rammeprogram.
- For **7. rammeprogram** er der iværksat forslagsindkaldelser, og til dato er der kun tale om forfinansiering. Der er taget væsentlige skridt til at reducere risikoen for fejl: der er udviklet godkendte procedurer som kræver, at revisorer, der foretager påtegning, udfører en række obligatoriske procedurer og rapporter i et obligatorisk format. Den forudgående kontrol bliver styrket med mulighed for forudgående revisionspåtegning af modtagerens regnskabsmetoder. Der er ikke taget forbehold.

Kommissionen har gjort en stor indsats for at forbedre sin forvaltning af forskningsmidlerne inden for de gældende retlige og finansielle rammer. Selvom generaldirektørerne har taget forbehold i forbindelse med 6. rammeprogram, er et af hovedmålene for den fælles flerårige revisionsstrategi at reducere risikoniveauet i almindelighed til under væsentlighedsgrænsen.

Kommissionens tjenestegrene vil desuden fortsætte med gennemførelsen af 7. rammeprogram og drage den fulde fordel af forenklingen af de nye retlige rammer.

Retlige anliggender, frihed og sikkerhed

Der blev taget to forbehold for 2007 vedrørende implementeringen ved delt forvaltning af Den Europæiske Flygtningefond. Det ene er en forlængelse af et forbehold for 2006, som vedrører svagheder i kontrolsystemerne for forvaltningen af denne fond i Italien. Det er i hovedsagen de italienske myndigheder, som har ansvaret for at løse problemerne, og generaldirektoratet følger nøje situationen. Det skal bemærkes, at selvom det beløb, der står på spil, udgør en betydelig del af budgettet for Italien, er virkningerne for JLS-budgettet for 2007 som helhed begrænsede.

Generaldirektoratet pegede desuden på, at dets sektorlovgivning om Den Europæiske Flygtningefond II kun gav begrænset grundlag for overvågnings- og tilsynsarbejde, og at overvågningen i vid udstrækning byggede på Kommissionens egen kontrolstrategi (overvågningsmissioner og vurdering af kontrolsystemer). Da generaldirektoratet ikke havde foretaget kontrol på stedet i 14 medlemsstater i 2007, besluttede generaldirektøren at tage forbehold på grund af den begrænsede garanti, han havde vedrørende den europæiske flygtningefond i disse medlemsstater.

Kommissionen vil tage skridt til at øge sin garanti for forvaltningen af Den Europæiske Flygtningefond II i medlemsstaterne i 2008. Først skal der foretages en risikoanalyse, og derefter vil der blive aflagt flere besøg i medlemsstaterne, som vil modtage mere rådgivning. For 2008-2013 skal der udarbejdes en ny grundakt for Den Europæiske Flygtningefond III, som skal hjælpe til at løse problemer i forbindelse med den foregående fond.

Andre politikområder

Generaldirektoratet for miljø havde problemer med udgiftsanmeldelser og tog et forbehold, fordi der ved efterfølgende kontrol blev konstateret en voksende fejlprocent.

To andre forbehold fra 2006 blev opretholdt for 2007:

- **Generaldirektøren for erhvervspolitik** tog et forbehold, fordi to tilskudsmodtagere, som er involveret i europæisk standardisering, ikke har egnede omkostningsindberetningssystemer.
- **Generaldirektøren for økonomiske og finansielle anliggender** tog et forbehold på grund af eventuelle mangler ved det interne kontrolsystem i et eksternt organ, som har fået overdraget indirekte central forvaltning.

Der blev i 2007 taget forholdsregler på hvert af disse områder. I 2008 vil der blive sat ekstra ind på at informere modtagerne, forenkle reglerne i de nye retsbestemmelser eller kontrakter og på strengere kontrol fra Kommissionens side.

Kommissionen har givet sine tjenestegrene instruks om at træffe alle nødvendige foranstaltninger til at hæve disse forbehold, når de til grund liggende problemer er løst.

Kommunikation

Generaldirektoratet for kommunikation tog et forbehold i sin årlige aktivitetsrapport for 2006 på grund af mangler ved det interne kontrolsystem. Problemet er blevet løst med en central efterfølgende kontrol. Men fordi det pågældende kontor først blev operationelt i de sidste to måneder af 2007, besluttede generaldirektøren at opretholde forbeholdet for 2007.

Uddannelse og kultur

Generaldirektøren for uddannelse og kultur hævdede det tidligere forbehold vedrørende nationale organer på basis af de forventede resultater af et revideret

kontrollsystem, som blev indført i 2007 som følge af ny lovgivning. Systemet bygger på forudgående revisionserklæringer fra de nationale myndigheder. I år har generaldirektoratet indberettet en fejlfrekvens på over 3 % for reviderede projekter, men pegede samtidig på, at dette resultat ikke kunne ekstrapoleres, fordi revisionsstikprøven i hovedsagen var risikobaseret; sagen blev derfor ikke betragtet som væsentlig. Generaldirektoratet har også bestræbt sig på at opnå validering fra regnskabsføreren for dets lokale regnskabssystem.

Kommissionen har pålagt GD for uddannelse og kultur at sikre en effektiv gennemførelse af kontrolstrategien og at fjerne alle videre hindringer for opnåelse af validering fra dets lokale regnskabssystem.

Statistikker

Eurostats forbehold i 2006 på grund af manglende garanti for nogle nationale statistiske institutters betalingers retmæssighed blev hævet, idet der blev truffet korregerende foranstaltninger i 2007 i form af bedre forudgående kontrol, som gav generaldirektøren garanti for betalingernes retmæssighed i 2007. Hans tjenestegrene arbejder med spørgsmål vedrørende tidligere år.

3.6. Administration

Driftsikre it-systemer er i praktisk taget alle henseender en forudsætning for, at Kommissionen kan fungere ordentligt. Til trods for leje af nogle nye lokaler til datacentret skønnede generaldirektøren for DIGIT, at det var nødvendigt at opretholde det tidligere forbehold vedrørende bygningsinfrastruktur, fordi en del af den infrastruktur, som i øjeblikket huser både hovedenheden og backup-enheden i Luxembourg, var uegnet. Der blev foretaget visse udbedringer af bygningen i 2007, og risikoen blev styret effektivt i 2007, men Kommissionen mener, at det er nødvendigt at mindske denne risiko for kontinuitet i arbejdet og dataintegritet yderligere.

Kommissionen vil arbejde videre med den flerårige it-strategi i 2008/2009 og sørge for at skaffe sikre og funktionelt egnede infrastrukturer til Kommissionens data- og telekommunikationscentre.

3.7. Konklusioner

- Kommissionen pålægger sine tjenestegrene at angribe de problemer, som ligger bag forbeholdene i de årlige aktivitetsrapporter for 2007 og vil nøje følge udviklingen, særlig hvad angår gentagne forbehold.
- En løbende dialog mellem kommissærerne og generaldirektørerne om forvaltningsspørgsmål er et vigtigt element i ansvarligheds kæden. Det er af særlig betydning i tilfælde, hvor forbeholdene gentager sig, og på områder, hvor Revisionsretten har påvist svagheder. Kommissionen pålægger generaldirektørerne til under sådanne omstændigheder at informere deres kommissær(er) med regelmæssige mellemrum om den seneste udvikling eller de seneste fremskridt.

- Det er en høj prioritet for Kommissionen at få gennemført handlingsplanen til at styrke Kommissionens tilsynsrolle i forbindelse med delt forvaltning inden for strukturfondene, som blev præsenteret i februar 2008, og det skal ske til tiden.
- Kommissionen opfordrer medlemsstaterne til på et frivilligt grundlag at afgive årlige nationale erklæringer, som kan udgøre en ekstra byggesten til generaldirektørernes garanti.
- Det er vigtigt at finde frem til årsagen til fejl, og Kommissionens tjenestegrene vil yde rådgivning og tage andre nødvendige forholdsregler til at mindske risikoen for fejl.
- Kommissionen vil tillige sætte ind på at bevise, at dens kontrol er effektiv. Dens regnskabssystem er under opgradering, således at der fra 2008 kan rapporteres i enkeltheder om korrektion af fejl begået af Kommissionen, også vedrørende betalinger i tidligere år.
- Endelig vil Kommissionen fortsætte sit arbejde med kontrollers omkostningseffektivitet og med restrisici. Der vil i efteråret 2008 blive præsenteret en meddelelse herom, som burde kunne danne grundlaget for en udvikling af konceptet tolerabel risiko som et redskab til at bedømme, hvor effektivt risici kan styres i fællesskabsprogrammer.

4. ANDRE SPØRGSMÅL, SOM FREMHÆVES I ÅRSRAPPORTERNE

4.1. Gennemførelse af EU-ret

Love opfylder kun deres mål fuldt ud, hvis de efterleves og håndhæves korrekt. I 2007 fremlagde Kommissionen en ambitiøs meddelelse med sigte på at reducere risici til et minimum og forbedre anvendelsen af EU-lovgivning⁶. Det forudsætter et bredere samarbejde mellem medlemsstaterne og Kommissionen om at forhindre, at der opstår problemer, om at løse problemerne på en mere effektiv måde og om at håndtere overtrædelser hurtigere. Det betyder også, at overvejelser om gennemførelse og håndhævelse i højere grad må indgå i hele lovgivningsprocessen fra loven udarbejdes, til den vedtages, og endelig til dens resultat er evalueret. Det er vigtigt at få klarlagt, hvilke vanskeligheder der er forbundet med gennemførelsen, hvis lovgivningen skal blive bedre, og hvis målene om bedre lovgivning, såsom forenkling og reduktion af den administrative byrde, skal opfyldes - i borgernes og erhvervslivets interesse.

4.2. Bevarelse af fiskeressourcerne

Revisionsretten pegede i sin særberetning⁷ på, at de aktuelle kontrol-, inspektions- og sanktionssystemer i forbindelse med bevarelse af Fællesskabets fiskeressourcer ville skulle styrkes betydeligt for at realisere målet med bæredygtig udnyttelse af

⁶ Meddelelse om et resultatorienteret Europa - anvendelse af fællesskabsretten, KOM(2007) 502 endelig af 5.9.2007.

⁷ Revisionsrettens særberetning nr. 7/2007 om de kontrol-, inspektions- og sanktionssystemer, der skal sikre, at reglerne om bevarelse af Fællesskabets fiskeressourcer overholdes, EUT C 317 af 28.12.2007.

fiskeressourcerne. Kommissionen er enig heri. Den ansporer medlemsstaterne til at anvende de foreslåede interimsforanstaltninger på et frivilligt grundlag. Den vil samtidig arbejde med ambitiøse forslag til reform af den europæiske kontrolpolitik, fordi fiskebestandenes tilstand i dag viser, hvor vigtigt det er, at kontrol-, inspektions- og sanktionssystemerne styrkes og harmoniseres.

Kommissionen arbejder beslutsomt på at sikre bæredygtighed i fiskeressourcerne, hvilket kun kan garanteres ved en indsats på europæisk plan. Den vil i oktober 2008 fremkomme med et forslag til rådeforordning om omarbejdning og modernisering af kontrolsystemet inden for den fælles fiskeripolitik. Det forudsætter, at alle medlemsstaterne slutter op om initiativet.

4.3. Sikkerhed

Revision i EU-delegationerne afslørede svagheder ved informationssikkerheden og i transmissionssystemerne såvel som ved fysisk sikkerhed. Der er handlingsplaner under gennemførelse.

Foruden de rutinemæssige sikkerhedsforanstaltninger omkring personer, bygninger og informationsteknologi på Kommissionens vigtigste lokaliteter vil Kommissionen også være mere opmærksom på sikkerheden på delegationerne.

5. SAMLET KONKLUSION

Kommissionen mener, at de eksisterende interne kontrolsystemer med de begrænsninger, der er beskrevet i de årlige aktivitetsrapporter for 2007, 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 lov- og retmæssigheden af de underliggende transaktioner, for hvilke Kommissionen tager de generelle ansvar i medfør af EF-traktatens artikel 274.

Den erkender dog, at der er brug for en ekstra indsats til at afhjælpe en række svagheder, særlig dem, der er fremhævet i de ved delegation bemyndigede anvisningsberettigedes forbehold, og svagheder på budgetområder, som Revisionsretten ikke fandt tilfredsstillende.

Annexes:

- Annex 1: Human Resources management and other management issues
- Annex 2: Reservations 2003-2007
- Annex 3: 2007 Synthesis multi-annual objectives
- Annex 4: Executive and regulatory agencies
- Annex 5: Report on negotiated procedures
- Annex 6: Summary of waivers of recoveries of established amounts receivable in 2007
- Annex 7: Compliance with payment time-limits and suspension of time-limits

Annex 1:
Human Resources Management and other management issues

1. HUMAN RESOURCES MANAGEMENT

- Ethics

In a global context where ethical behaviour and ethics in general are becoming increasingly important, the need for a clearer and simpler framework of standards and guidelines arose. These issues have now been addressed in a communication on 'Enhancing the Environment for Professional Ethics in the Commission' dated 5 March 2008⁸. The main goal of this initiative is to refresh awareness and provide better guidance on professional ethics in the Commission.

Furthermore, as part of the European Transparency Initiative, a study on ethics for public office-holders⁹ was commissioned to compare ethical rules for Commissioners and for leaders of other EU institutions and their counterparts in all the Member States, the USA and Canada. The results of this study show that the Commission standards compare favourably.

The Commission is conscious that continued effort is nonetheless needed in the years to come to foster the ethics culture that it has developed and ensure that the rules are applied on the ground. **In order to benefit from external views, the Commission intends to broaden the mandate of its ad hoc Ethical Committee and request it to give an opinion on the advisability of revising the Code of Conduct of Commissioners.**

- Screening of Human Resources of April 2007

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 overheads. It was welcomed by the Parliament, and an update was provided by end April 2008.

The Commission's willingness to explore all rationalisation scenarios that could improve performance and trigger efficiency gains was expressed in the report, especially in the field of communication, crisis management and external relations. These areas have been subject to a more in-depth analysis.

- In the area of external relations, it has been decided to reallocate internally 100 posts of officials to the new priority countries and policy fields.
- As regards crisis management, the Commission presented at the beginning of 2008 a communication entitled "Reinforcing the Union's Disaster Response

⁸ COM(2008) 301.

⁹ http://ec.europa.eu/dgs/policy_advisers/publications/docs/hpo_professional_ethics_en.pdf

Capacity"¹⁰. It puts forward specific measures to be implemented by the end of 2008 to meet the growing challenges posed by natural and man-made disasters.

- In the area of communication, the Commission is considering freeing up a fraction of the posts currently devoted to communication activities and to redeploy them to the Representation Offices, to corporate communication activities and to the general Commission redeployment pool. To deliver on this objective, the Commission intends to take several measures which could be based on the following: link communication strategy more closely to political priorities; reduce the number of general communication priorities to make them more focused; develop partnerships with the Member States; organise secondment of staff to Representations; develop communication skills of staff and align human resources in communication activities to real needs.

- Integrated human resources strategy

The Commission continued its efforts to put in place a strategically aligned human resource management aimed at a shift from focusing on rights, obligations, rules and compliance to a more strategic approach with a focus on results, added-value and benefits for the Commission. This will enable the human resources function to gradually become a key player in the Commission, actively contributing to formulating organisational strategy and ensuring its implementation.

- IT tools

The administration has worked on the development of new integrated IT tools for more efficient management of human resources and of the related individual financial entitlements.

- Recruiting and retaining permanent staff

The administration has instituted various measures to improve staff management and recruitment, in particular by devising a professionalisation programme and by increased cooperation with EPSO.

- Recruitment of citizens from enlargement countries

Several services pointed to difficulties in recruiting certain EUR10 profiles as permanent staff, notably IT and financial staff and translators for certain languages. Certain competitions completed by EPSO in 2007 indeed failed to yield the expected number of successful candidates. Priority also had to be given to more generalist competitions, in order to achieve optimum use of EPSO recruitment capacity. Although the list of successful candidates covered 70 % of the Commission's recruitment needs, there were major variations between competitions, nationalities and profiles (ranging from 7 to 100%). As in 2006, the Commission attained the overall recruitment targets for nationals from EU-10 and EU-2 Member States in 2007. From 2004 to 2007 well above 3 000 posts have been filled by nationals from the enlargement countries. The monitoring mechanism which the Commission had

¹⁰

COM(2008) 130.

put in place during 2006 for EU-10 recruitment was maintained and improved in 2007 and contributed largely to this achievement. The Commission is on a very good path to meet the various recruitment targets set in the context of EU-10 and EU-2 enlargements.

6. OTHER MANAGEMENT ISSUES

- The internal control framework in the Commission

An effective and efficient internal control system requires management to address the question of risk and to focus control resources on areas where risk is greatest, while ensuring adequate control of all activities. The Commission adopted in October 2007 a communication on the revision of the Internal Control Standards and Underlying Framework¹¹, which set out 16 **revised internal control standards for effective management** to replace the set of 24 standards put in place in 2000. The aim of the revised standards is to strengthen the basis of the annual declaration of assurance of the Directors-General by analysing how effective the control system is in practice.

The Commission also reported on its **Action Plan towards an Integrated Internal Control Framework**¹² and concluded that most of the "gaps" have been filled. Work will be completed in 2008 and the first impact report will be issued in early 2009.

- Financial management

In 2007, DG Budget complemented and consolidated its accounting modernisation. The Accounting Officer's report on the verification of local systems at the end of 2007 noted improvements compared to 2006, mainly in the development of the knowledge of accrual accounting and ABAC systems. **However, two services' systems were not validated**, although the risk to the accuracy of the Commission's accounts as a whole is not considered material.

The modernisation of the European Development Fund (EDF) accounts, which are separate from the accounts of the General Budget, aims to transfer the management functionality for EDF projects to DG AIDCO's local system while keeping the EDF accounts on an accrual basis in ABAC. While the developments of the central ABAC component were largely completed and tested according to plans in 2007 the project has experienced a succession of postponements, due in particular to the need for DG AIDCO to complete the developments necessary for CRIS to comply with the accrual accounting rules for the General Budget. The accounting officer validated the local system in early 2008. The implementation of the new system is now planned for January 2009.

Although measurable improvements were made in 2007 as regards **payments times**, the overall situation remained unsatisfactory. In the light of the implementing rules (Article 106.5), by which creditors are automatically entitled to interest if payments are made late, services need to take action, and closely monitor payment time

¹¹ Communication to the Commission: Revision of the Internal Control Standards and the Underlying Framework: Strengthening Control Effectiveness - SEC(2007) 1341.

¹² COM(2008) 110.

compliance in the future. Suspensions in the procedure (for example, because additional information is required from the beneficiary) must be recorded in ABAC so that payment times are calculated correctly.

A new, dynamic approach to **fraud proofing** was introduced¹³. Based on the lessons learned from OLAF's operational experience, the new arrangements are intended to allow services to react swiftly to new fraud patterns and to share information for prevention purposes.

- Internal audit

The number of **critical recommendations** issued by the Internal Audit Service has decreased significantly (12 in 2006, 6 in 2007), and there has been a reduction in the number of audits generating adverse opinions. The **acceptance rate** of recommendations has increased from 89% for audits on Commission services finalised in 2006, to 99% for audits finalised in 2007.

While the number of critical and very important recommendations overdue by more than six months at the end of 2007 remained almost the same as at the end of 2006 (7 critical and 37 very important recommendations), the total number of outstanding critical and very important recommendations grew from 78 to 175 due to the increased number of audit reports issued. Significant differences were noted between the Internal Auditor's view on the state of progress on recommendations and that of the auditee. ***The Commission needs the reasons for the increase in outstanding recommendations to be examined and addressed including the extent to which differences of view between the auditor and auditees have led to this situation.***

A number of developments were observed with regard to the internal audit architecture:

- Coordination between the Internal Audit Service and the Internal Audit Capabilities was deepened in 2007, leading to coordinated strategic and annual audit plans aimed at providing better audit coverage of the key risks. These efforts towards a greater **consolidation of the audit universe** are essential having regard to the objective of the IAS, supported by the Commission in last year's Synthesis report, of providing an annual **overall opinion** on internal controls in the Commission starting with 2009, the final year of the current audit planning.
- The Commission updated the mission charter of the Internal Audit Service¹⁴ and introduced a model charter for the Internal Audit Capabilities of the Directorates-General, in order to reflect these evolutions and to make more efficient and effective use of the internal audit resources.
- Commission participation in the **Audit Progress Committee** was extended by the appointment in July 2007 of two additional Members among the Commissioners, so that it is now composed of seven Commissioners and two external members.

¹³ Communication on the prevention of fraud by building on operational results: a dynamic approach to fraud-proofing - COM(2007) 806, 17.12.2007.

¹⁴ http://ec.europa.eu/dgs/internal_audit/index_en.htm

- Transparency initiative

Subsequent to a public consultation, the Commission adopted a Communication, "Follow-up to the Green Paper 'European Transparency Initiative'"¹⁵, which announced measures to enhance transparency in different respects. Regarding the relations between interest representatives (lobbyists) and the Commission, it was decided to create and launch, in spring 2008, a voluntary register of interest representatives, linked to a code of conduct. Discussions with stakeholders and an open, public consultation¹⁶ were organised on the text of the code of conduct.

In order to enhance financial transparency¹⁷, the Financial Regulation requires the publication of beneficiaries of EU funds across all management modes. Work on the practical arrangements started in 2007. The first full publication exercise is scheduled for 2008, with the exception of the first pillar of the Common Agricultural Policy (the European Agricultural Guarantee Fund - EAGF), for which publication must take place in 2009.

The Commission adopted a Green Paper¹⁸ on the revision of Regulation (EC) No 1049/2001 on access to documents, thereby launching an open consultation.

- Business continuity management

All Directorates-General developed Business Impact Analyses and Business Continuity Plans in spring 2007. A communication test took place in July 2007, which examined both internal and external communication channels. A Commission-wide business continuity exercise followed in December 2007, which tested corporate business continuity communication flow and operational arrangements for crisis management teams. The outcome of both tests was positive and a further exercise is planned in 2008.

- Building policy

In a Communication on the accommodation of Commission services in Brussels and Luxemburg¹⁹, adopted in 2007, the Commission further clarified its policy in this field and launched a revision of the buildings procurement methodology – aimed at ensuring both maximum value for money and transparency towards the market.

¹⁵ COM(2007) 127
http://www.cc.cec/sg_vista/cgi-bin/repository/getdoc/COMM_PDF_COM_2007_0127_F_EN_ACTE.pdf

¹⁶ http://ec.europa.eu/transparency/consultation_code/index_en.htm

¹⁷ http://ec.europa.eu/commission_barroso/kallas/transparency_en.htm

¹⁸ COM(2007) 185

¹⁹ http://ec.europa.eu/transparency/revision/docs/gp_en.pdf
COM(2007) 501.

Annex 2:
Reservations 2003-2007

DG		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004		Reservations 2003
AGRI	2	1. Insufficient implementation of IACS in Greece 2. Expenditure under rural development	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. IACS in Greece; 3. "Hilton" beef	5	1. EAGGF Guidance programmes; 2. International Olive Oil Council; 3. Import of Basmati rice; 4. IACS in Greece; 5. "Hilton" beef
REGIO	2	1. Management and control systems for identified ERDF programmes (period 2000-2006) in: 1. the CZECH REPUBLIC – 4 programmes 2. FINLAND – 4 programmes (Operational Programmes East, North, South and West) 3. GERMANY – 4 programmes (for OP Saarland (objective 2), OP Mecklenburg-Vorpommern (objective 1), OP Hamburg (objective 2) and URBAN II Neubrandenburg in Mecklenburg-Vorpommern) 4. GREECE – 15 programmes (13 regional OPs, OP Competitivity and	2	1. Management and control systems for identified ERDF programmes 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. Management and control systems for ERDF programmes 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	5	1. Management and control systems for ERDF in Greece - 2000/06; 2. Management and control systems of URBAN & INTERREG - 2000/06; 3. Management and control systems for ERDF in Spain - 2000/06; 4. Management and control systems for the Cohesion Fund in Greece, Spain and Portugal - 2000/06; 5. Management and control systems of ISPA

		2. Management and control systems for identified COHESION FUND systems (period 2000-2006) in: - 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, Slovakia, Portugal, Belgium and Luxembourg.	1	1. 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)	1	1. Systèmes de gestion et de contrôle des programmes opérationnels en England (UK)	1	1. European Social Fund - Member states' management and control systems of some operational programmes	1	1. European Social Fund - Member states' management and control systems
FISH	0		0	0	0	0	1	1. FIG: Insufficient implementation of management and control systems for two national programmes in one Member State	1	1. FIG expenditure. Analysis of the Management and Control systems not yet completed for all Member States
JRC	0		0	0	1	1. Status and correctness of the closing balance	1	1. Cash flow - competitive activities	1	1. Cash flow, assets and liabilities from competitive activities

RTD	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Sixth Research Framework Programme (FP6) .	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	1. Exactitude des déclarations de coûts et leur conformité avec les clauses des contrats de recherche du 5ème PCRD	1	1. Frequency of errors in shared cost contracts	1	1. Frequency of errors in shared cost contracts
INFSO	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	2	1. Frequency of errors in shared cost contracts; 2. Research staff working on operational tasks
ENTR	2	1. Unsatisfactory functioning of the financing of European Standardisation 2. Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Sixth Research Framework	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	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	2	1. Frequency of errors in shared-cost contracts in the research area; 2. Uncertainty regarding cost claims of the European Standardisation Organisations	2	1. Frequency of errors in shared-cost contracts in the research area 2. Financial management of conferences organised under the Innovation Programme

		Programme (FP6).		of European Standardisation		the 5th Research Framework Programme; 2. Uncertainty regarding cost claims of the European Standardisation Organisations				
TREN	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Sixth Framework Programme (FP6) contracts.	1	1. Erreurs concernant l'exactitude et l'éligibilité des déclarations de coûts et respect des termes des contrats du 5e PCRD	2	1. Risque de surpaïement concernant le 5ème 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	6	1. Frequency of errors in shared cost contracts; 2. Burden of the past; 3. Contractual environment of DG TREN Luxembourg; 4. Expertise for control of nuclear security; 5. Nuclear safety; 6. Verifications under Art. 35 of the Euratom Treaty
EAC	0		1	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	0	3	1. Burden of the past (observation in 2002 AAR); 2. On the spot controls (observation in 2002 AAR); 3. Implementation of Art. 35 of FR Implementing Rules
ENV	1	Eligibility of expenditures declared by beneficiaries of action grants	0	0	0	0	0	0	2	1. Potentially abnormal RAL; 2. Grants- Eligible costs

SANCO	0		1	1. Insufficient assurance of business continuity of a critical activity	1	1. Health crisis management	0	0	0	0
JLS	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. Garantie limitée sur les opérations mises en œuvre par 14 EM dans le cadre du FER II (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	0	0
ESTAT	0		1	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	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	3	1. Errors in the declaration of eligible costs in relation to grants; 2. Weakness in project management procedures; 3. Insufficient number of ex-post controls carried out in 2003
ECFIN	1	Possibility that additionality requirements were insufficiently achieved.	1	1. Possibility that additionality requirements are not sufficiently met	0	0	0	0	0	0
TRADE	0		0	0	0	0	0	0	0	0
AIDCO	0		0	0	0	0	0	0	1	1. Partnership with an NGOs association
ELARG	1	Potential irregularities in the management of PHARE	0	0	1	1. Legal status and liability of contractual	1	1. Gaps in Romania's and Bulgaria's capacity	3	1. Inherent risk in decentralised systems;2.

		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).				partner in the framework of implementation of EU EU contribution to UNMIK Pillar IV in Kosovo		to manage and implement increasing amounts of aids		Gaps in systems and transaction audits;3. Uncertainties regarding claims of financial intermediaries
ECHO	0		0	0	0	0	1	1. Non respect of the contractual procurement procedures by a humanitarian organisation for projects funded by ECHO	0	0
DEV	0		0	0	0	0	0	0	0	0
RELEX	0		0	0	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	2	1. Internal control standards in Directorate K; 2. Internal control standards in Delegations	2	1. Internal control standards in Directorate K; 2. Internal control standards in Delegations
TAXUD	0		0	0	1	1. Trans-European networks for customs and tax : availability and continuity	0	0	1	1. Monitoring of the application of the preferential treatments

MARKT	0		0	0	0	0	0	0	0	0
COMP	0		0	0	0	0	0	0	0	0
COMM	1	Supervision	1	1. Ex-post control system	1	1. Supervision (ex-post controls on grants)	2	1. Relays and networks - grands centres; 2. Functioning of Representations EUR-15	3	1. Relays and networks; 2. Representations; 3. Copyrights - press cuts
ADMIN	0		0	0	0		0	0	0	0
DIGIT	1	Inadequacy of the Data Centre building infrastructure in Luxembourg.	1	1. Business continuity risks due to inadequacy of the data centres building infrastructure.	1	1. Business continuity risks due to inadequacy of the data centres building infrastructure	0	0		-
PMO	0		0	0	1	1. Council's antenna for sickness insurance	1	1. Council's antenna for sickness insurance	2	1. Council's antenna for sickness insurance; 2. Paul Finet Foundation
OIB	0		0		1	1. Deficiency in OIB's contracts & procurement management	0	0	1	1. Lack of long term planning of the buildings policy.
OIL	0		0	0	0	0	0	0	0	0
EPSO	0		0	0	0	0	0	0	0	0
OPOCE	0		0	0	0	0	0	0	0	0

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	3	1. Accrual accounting; 2. Syncom subsystems; 3. Accounting management of European Development Fund
SG	0		0	0	0	0	0	0	0	0
BEPA	0		0	0	1	1. Weak general internal control environment	0	0	0	0.
SJ	0		0	0	0	0	0	0	0	0
SCIC	0		0	0	0	0	0	0	0	0
DGT	0		0	0	0	0	0	0	0	0
IAS	0		1	1. Audit of community bodies (regulatory agencies)	1	1. Audit of community bodies (traditional agencies)	1	1. Audit of Community agencies	1	1. Audit of Community agencies
OLAF	0		0	0	0	0	0	0	0	0
TOTAL	17		20		31		32		49	

Annex 3:
Synthesis 2007 multi-annual objectives

This Annex reports on the progress realised in 2007 against the reference framework laid down by the 2004 Synthesis and updated by the 2005 and 2006 Synthesis reports containing the Commission's multiannual objectives and related actions to address the major crosscutting management issues.

New actions introduced as a follow up to the 2007 Synthesis report are indicated in ***bold italics***.

Internal control systems and performance management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
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.	The internal control coordinator in each service should carry out a regular review of the effectiveness of internal control issues at least in the context of the twice-yearly information to Commissioners and of the annual activity report.	All services, continuous action with the support and guidance of DG BUDG and the ICC network.	Completed It is now a well established practice that services review at least once a year the effectiveness of internal control. This requirement is now enshrined in the Internal Control Standards for Effective Management adopted in October 2007- SEC(2007) 1341. Furthermore, services inform their Commissioner at least twice yearly on management and control issues. Members of staff are involved in self-assessment exercises on the effectiveness of the internal control system.

		Revision of internal control standards to enhance effectiveness	DG BUDG by the end of 2007	Completed An internal communication revising the internal control standards for effective management was adopted in October 2007- SEC (2007) 1341.
		Develop indicators for legality and regularity of transactions to support assurance in annual activity reports.	All services by 'families' with the support of BUDG and SG, before the establishment of 2007 (originally: 2006) annual activity reports in March 2008.	Completed Working groups have been set up to develop indicators for legality and regularity of transactions by families of DGs. The guidelines for the Annual Activity Report for the year 2007 refer to different sets of indicators for: - the Research family - direct centralised management (grants and procurement) - joint management - shared management. For the Structural Funds family, legality and regularity indicators were developed and provided as from the AAR 2006. For the AAR 2007, particular attention has been paid to improving the content and clarity of the report by implementing the recommendations of the Court of Auditors and the IAS.

Annual activity reports and Synthesis	2. Promoting Commission's accountability through annual activity reports and their synthesis solidly based on assurances from managers.	Some Commission departments should give, where needed, a fuller explanation of their environment and the risks faced, including risks that remain even after mitigating measures have been taken. The impact of their environment and risks should be made more explicit and in most cases fuller explanations should be given on the overall impact of reservations on the reasonable assurance.	All services in the 2007 annual reporting exercise.	Completed The guidelines for Annual Activity Reports for the year 2007 emphasize the need to include more streamlined, precise and coherent explanations of DGs' internal control systems. - the use of an internal control template ensures that control systems of the different DGs are presented in a more coherent way within the Commission and, more specifically, within families of DGs. - Precise guidance was also given to DGs to explain how the various components of the assurance process link together ("building blocks"). - More precise guidance was given on when and how to make a reservation. - Assurance had to be supported by legality and regularity indicators. The DGs have generally followed the guidelines and an improvement can be observed in their AARs.
		With the assistance of central services, work by 'families' will be continued, so that each area benefits from a specific, coherent methodology.		Completed Under the Action Plan towards an Integrated Internal Control Framework, "internal control templates" were developed to promote consistency between services in the presentation of control strategies.

				In 2007 such templates were developed for each management mode, describing the internal control system on a consistent and concise basis and presenting a logical build-up to the Director General's assurance statement. The format was used by almost all services in 2007 AAR and has improved awareness of control structures and sources of assurance. It furthermore helps pinpoint weaknesses and define improvements.
		<i>The central services will provide further guidance to promote consistency in the treatment of reputational risks and the link between error rates, materiality and reservations.</i>	<i>BUDG and SG</i> <i>By end 2008</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.	All services, with the assistance of DG BUDG, as specified in SEC(2005) 1327.	Completed The revised Internal Control Standards, decided by the Commission in October 2007, specifically provide a Standard for risk management processes (standard 6). Risk management was formally integrated into the 2006 programming and planning exercise and services' critical risks are since then disclosed in the Annual Management Plans.

<i>Residual risk</i>	<i>4. Taking further the concept of residual risk</i>	<i>Commission will continue its work on the cost-benefit of control and on residual risk per policy area. A Communication on this subject will be issued in autumn 2008.</i>	<i>DG BUDG together with concerned services</i> <i>By October 2008</i>	<i>New action</i>
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Governance				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
Internal audit recommendations	5. Ensuring a smooth implementation of accepted internal audit recommendations	Follow-up of action plans stemming from internal audit recommendations should be regularly monitored at senior management level, and fully integrated into regular management planning, especially the annual management plans.	All services	Completed Follow-up is being actively monitored through different tools (DGs' internal databases, "Issue track" system) and regularly reviewed by senior management. Further efforts were made to ensure a timely implementation of the audit recommendations: - The Audit Progress Committee alerted the Cabinets responsible for departments lagging behind, requesting them to monitor the appropriate follow up by their services. - New provisions were introduced to the standing instructions to the Annual Activity Reports and to the "peer review" process to ensure that Directors-General concerned explain

				in their reports the reasons why recommendations had not been implemented in time.
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. The Commission calls on the Council to adopt the proposed framework on regulatory agencies, suggest amendments, or reflect on new possibilities.	All services concerned with the assistance of SG and DG BUDG.	Ongoing In a Communication of March 2008²⁰, 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.
Inter-service arrangements	7. Ensuring that inter-service arrangements for small services are based on a cost-benefit analysis and made in accordance with applicable rules, while preserving the responsibility of	The Commission will develop practical solutions respecting the balance of responsibilities and accountability.	Interested DGs with the support of BUDG, SG, and DIGIT.	Continuous action Regarding IT Infrastructure Consolidation, DIGIT is already ensuring end-user support for the ADMIN family (DG ADMIN and offices), DG REGIO and the IAS. Furthermore, DG EAC signed a "protocole d'accord" to take over its IT-support. The Service Level Agreement (SLA) which was established in 2006 between BEPA and SG for

²⁰ Communication from the Commission to the European Parliament and the Council: "European Agencies – the way forward" - COM(2008) 135.

	each delegated authorising officer.			management of human and financial resources, logistics and strategic planning was renewed in 2007. The SLA signed in 2006 between DG ADMIN and the IAS for management of the latter's human and financial resources was renewed in 2007. OIB cooperates with other Services on the basis of clearly defined arrangements & Service Level Agreements. In 2007, the following SLAs regarding buildings were signed: - with EAC executive agency (on the supplementary office space) - with ERC and RTD Commission Agency (signature for Covent Garden building is ongoing) - with CoR/EESC (VM-2 building) - with CFCA Executive Agency
Reservations	8. Ensuring strong follow-up of action plans related to the expressed reservations, notably for the progress to be made in 2008.	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 that delegated authorising officers have committed to carry out in their annual activity reports.	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 2007 AARs. 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 2008 AMPs.

				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 . 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.
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Financial management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
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	Ongoing Commission adopted on 27/2/2008 a report on the action plan towards an integrated internal control framework (COM(2008) 110 final). Most actions have been implemented and the remaining ones will be completed during 2008. The Commission can show that it has made concrete progress. The impact of the actions will form the basis of the evaluation of the progressive success of the action plan through decreasing error rates and improved ratings of systems by the Court. Early in 2009 the Commission will prepare a further impact

				assessment as at 31 December 2008.
Ex-ante and ex-post controls	10. Improving efficiency and strengthening accountability by ensuring proportionality and a sound balance between ex-ante and ex-post controls and by further harmonisation and better focusing of ex-post controls	Further attempts have to be made to achieve closer harmonisation of methodology and definition of common ex-post control strategies and ensure proportionality between ex-ante and ex-post controls, at least at the level of 'families' of services operating in the same budget area.	All services with the assistance of DG BUDG, continuous action.	Completed In 2007, "internal control templates" were developed for each management mode, describing the internal control system on a consistent and concise basis and presenting a logical build-up to the Director General's assurance statement. These templates are built on a common format which leaves some flexibility for adaptation to the needs of the DGs. The format was used by almost all services in 2007 AAR and has improved awareness of control structures and sources of assurance. It helps pinpoint weaknesses and define improvements.

		Common guidelines on sampling methods and related level of confidence should be finalised.	Services concerned with the support of DG BUDG, progressively up to the end of 2007.	Ongoing 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. In the research area, the joint audit strategy set up in 2007 includes guidance on sampling. 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 will issue guidance to its services on sampling strategies by July 2008.
		DG COMM will put in place a system of structured ex-post control in all Representations and Units in the Headquarter.	DG COMM by the end of 2007	Completed A centralised ex-post control unit was set up in this Directorate-General on 1 November 2007.

²¹ Para 40 & 49 Opinion 02/2004.

²² Para 37 Opinion 02/2004.

Accounts	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.	The Commission will further strengthen its accounting processes and systems to improve the quality of the financial information and the respect of deadlines.	All services, continuous action with the assistance of the services of the Accounting Officer	Continuous action In 2007, DG Budget complemented and consolidated the accounting modernisation. The single datawarehouse was also made available to all services and is expected to lead to an improvement in financial management information. The Accounting Officer's report on the verification of local systems at the end of 2007 noted improvements compared to 2006, mainly in the development of the knowledge of accrual accounting and ABAC systems. However, two systems were not validated.
Financial simplification	12. Making financial management more efficient by applying simplification measures.	Services are called upon to apply the simplification measures that have been introduced by the basic acts under the next generation of programmes (2007-2013) and by the amended financial rules	All services concerned as from the entry into force of these legal provisions.	Completed During 2007 the Commission clarified the rules through guidelines, notably the guidelines on FP7, on the implementing rules for Structural Funds 2007-13, for Education Policy 2007-13, and will continue to provide support and further guidance where necessary. The Commission will also ensure that future legislative proposals include clear and straightforward rules.

Human resources				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
Simplification	13. Simplifying procedures to increase both efficiency and employee satisfaction.	The Task Force for the simplification of administrative procedures will propose specific measures to simplify and improve human resource management and administrative procedures.	DG ADMIN by June 2007 (originally by the end of 2006)	Completed DG ADMIN, based on a collaborative effort and consultation of all Commission staff, 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.
		In parallel, the Commission will present specific measures to simplify and improve the Commission's staff appraisal system (Career Development Review). These measures will complement those presented early 2006 which were already implemented in the current exercise.	DG ADMIN by the end of 2007	Completed New rules have been presented in March 2008 after an intense consultation process with Commission services and staff representatives throughout 2007 and the first quarter of 2008. The new rules should be implemented in 2009 and should allow for a better differentiation of career speeds according to merit. The assessment and promotion exercises will also be significantly shortened.

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 are being prepared.	DG ADMIN by the end of 2007	Ongoing Among the measures already started: - the development of the HR Community; - the dissemination of best practices; - the HR Professionalisation Programme; - the development of HR Metrics; - the HR scorecard prototype; - the specification of the HR reporting facility in Sysper2.
		The Commission will identify any shortfalls and communicate its specific needs so that they are promptly taken into consideration and included in the 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.	DG ADMIN and EPSO, ongoing tasks.	Ongoing On 13.11.2007, Vice-President Kallas submitted to the College a Communication (SEC(2007) 1412) describing how EPSO had served the Commission's needs in the last few years and spelling out ways of improving the situation.
		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	Ongoing The e-CV project was delayed because of rearranged priorities. There are now approximately 3 000 CVs in the system, but full deployment and use will only take place in 2008, once the matching tool is tested and validated.

		The Commission will adjust its management of mobility, where necessary, so as to achieve the ultimate objective of ‘the right person in the right job’, in particular as regards sensitive posts. Proposals will be made during 2006 to mitigate the impact of mobility, with particular attention for specialised functions and small DGs and sites.	DG ADMIN in collaboration with SG and DG BUDG, by the end of 2007 (originally by the end of 2006).	Completed The revision of the Commission's Internal Control Standards, was concluded in October 2007 and guidelines on sensitive functions (January 2008) were subsequently adopted. It should result in a more harmonised approach of the Commission's services in regards to the definition of sensitivity and an improved monitoring of the most critical sensitive posts, thus significantly reducing the issues related to compulsory mobility.
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Continuity of operations				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
Business continuity	15. Ensuring that the Commission is able to maintain business continuity in case of major disruption to its activities	The Commission will adopt Commission-wide policy guidelines and develop business continuity plans.	All services with the support of SG, ADMIN and DIGIT by the end of March 2007.	Completed All Directorates-General developed Business Impact Analyses and Business Continuity Plans in spring 2007. A communication test took place in July 2007, which examined both internal and external communication channels. A Commission-wide business continuity exercise followed in December 2007 with satisfactory results.
		The Commission will address the issue of the suitability of the data	DIGIT, OIB and OIL in 2006 and in 2007.	Ongoing

		centre hosting IT systems and ensure that current reflections on the best IT governance arrangements lead to operational conclusions in 2006.	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. 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. OIL planned a second room in Luxembourg which should have been available by July 2007 and initiated the required procedures. These premises are however currently still not available.
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Annex 4:
Executive and regulatory agencies

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 Intelligent Energy Executive Agency)
- the Public Health Executive Agency (**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**).

Three of these were operational in 2007. Their annual activity reports did not indicate any particular control issues. The breakdown of staff employed in 2007 by these agencies was as follows:

	Seconded officials and temporary agents	Contractual agents	Other external agents	<i>Total</i>
EACI	22	47		69
PHEA	8	20		28

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).

EACEA	69	232	10	311
<i>Total</i>	99	299	10	408

The screening of resources by the Commission of April 2007 suggested that there are no strong candidates for a new executive agency²⁴. If new needs appear, the Commission's starting point will be to explore the option of extending the scope of an existing agency to cover a new programme. Under the current circumstances, it is unlikely that new executive agencies will be needed during the period of the current financial framework to 2013.

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"²⁵ 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 agencies²⁶ and a review of its internal systems governing agencies. A common website of the Commission and the regulatory agencies was created on the Commission's intranet to provide a platform for documents of shared interest.

²⁴ SEC(2007) 530 "Planning & optimising Commission human resources to serve EU priorities".

²⁵ Communication from the Commission to the European Parliament and the Council: European Agencies – the way forward - COM(2008) 135.

²⁶ It however indicated that agencies which are already under inter-institutional discussion would go ahead as planned, including existing proposals in the fields of energy and telecoms, as well as planned agencies in the field of justice and home affairs and that changes in the scope of existing agencies would also continue.

Annex 5:
Rapport sur les procédures négociées

1. BASE LEGALE

L'article 54 des Modalités d'Exécution (ME) du Règlement Financier (RF) établit l'obligation, pour les ordonnateurs délégués, de recenser les marchés faisant l'objet de procédures négociées (PN). En outre la Commission doit annexer au résumé des Rapports Annuels d'Activités (RAA) visé à l'art. 60.7 du RF un rapport sur les procédures négociées.

2. MÉTHODOLOGIE

Une distinction a été faite entre les 40 directions générales, services, offices et agences exécutives qui, en principe, n'octroient pas d'aide extérieure, et les 3 directions générales (AIDCO, ELARG et RELEX) passant des marchés dans le cadre d'actions extérieures (base légale différente: chapitre 3 du titre IV de la deuxième partie du RF) ou pour compte de la Commission mais en dehors du territoire de l'Union européenne.

En effet, ces 3 directions générales présentent des aspects particuliers en ce qui concerne la collecte des données (déconcentration des services...), le nombre total de marchés passés, l'application d'autres seuils pour le recensement des procédures négociées (10 000 €), ainsi que la possibilité de recours à la procédure négociée dans le cadre du mécanisme de réaction rapide (urgence impérieuse). Pour ces raisons, les marchés de ces Directions générales nécessitent une approche statistique distincte.

3. RESULTATS GLOBAUX DU RECENSEMENT FINAL

3.1. Les 40 directions générales, services ou offices sans les 3 directions générales "actions extérieures"

Sur base des données reçues, les statistiques suivantes ont été établies: 148 marchés négociés pour une valeur totale de 156 513 441 € ont été attribués sur un ensemble de 1 085 marchés, toutes procédures confondues, pour une valeur totale de 1 383 010 782 €.

La proportion moyenne pour l'Institution du nombre de procédures négociées par rapport au nombre de marchés passés s'élève dès lors à 13,64 %. La moyenne de l'Institution calculée par rapport au montant des marchés attribués (au lieu du nombre de marchés) s'élève à 11,32 %.

Il a été considéré que la proportion pour une DG/service doit être estimée comme "notablement plus élevée que la moyenne enregistrée au niveau de son Institution", quand elle dépasse de moitié la proportion moyenne, c'est-à-dire lorsqu'elle est supérieure au seuil de référence s'établissant à **20,46 %**.

Ainsi, 9 directions générales ou services sur 40 ont dépassé le seuil de référence en 2007. Toutefois, il faut signaler qu'une des directions générales n'a passé qu'une

procédure négociée mais son faible nombre de marchés au total fait que sa moyenne est élevée. Par ailleurs, pour deux des directions générales, les procédures négociées représentent un pourcentage substantiellement inférieur à la moyenne de l'Institution en valeur totale des marchés passés.

Par ailleurs, l'évolution par rapport à 2006 pour l'ensemble des directions générales a été limitée: augmentation de 1,33 % en nombre de procédures et de 4,01 % en valeur. Ainsi 5 directions générales présentent une augmentation interannuelle qui peut être considérée comme sensible par rapport aux années précédentes (supérieure à 10 %).

3.2. Les trois directions générales "actions extérieures"

Sur base des données reçues, les statistiques suivantes ont été établies: 196 marchés négociés pour une valeur totale de 116 182 314 € ont été attribués sur un ensemble de 1 696 marchés toutes procédures confondues, pour une valeur totale de 1 324 647 489 €.

La proportion moyenne pour les 3 directions générales "actions extérieures" du nombre de procédures négociées par rapport au nombre de marchés passés s'élève dès lors à 11,56 % et la moyenne calculée par rapport au montant des marchés attribués s'élève à 8,77 %. Le seuil de référence (moyenne plus 50 %) étant donc de **17,33 %**, aucune des ces 3 directions générales ne dépasse ce seuil.

La comparaison interannuelle pour ces directions générales, par rapport à l'année 2006, montre une certaine stabilité: pas de changement dans le pourcentage du nombre des procédures négociées et diminution significative de 3,85 % de leur valeur.

4. ANALYSE DES JUSTIFICATIONS ET MESURES CORRECTIVES

Trois catégories de justifications sont évoquées par les directions générales ayant dépassé les seuils:

- Des **déviations statistiques** résultant d'un faible nombre de marchés passés (toutes catégories confondues) ou de l'utilisation de contrats cadres. Ceci, en intégrant dans un seul contrat «cadre» un nombre élevé de contrats «spécifiques», réduit le nombre total de marchés passés par les Directions générales concernées et donc la base applicable (ensemble de marchés, toutes catégories confondues).
- Des **situations objectives du secteur d'activité économique** où le nombre d'opérateurs (candidats ou soumissionnaires) peut être fort limité, voire en situation de monopole (pour des raisons de propriété intellectuelle, expertise spécifique...). Des situations de captivité technique peuvent également apparaître.
- Des **marchés complémentaires**, lorsqu'ils ne peuvent pas être techniquement ou économiquement séparés du marché principal (initial), ou les **marchés similaires**, conformes au projet de base.

Plusieurs mesures correctives ont déjà été proposées ou mises en place par les directions générales:

- L'établissement de **documents types et documents d'orientation**. La publication en avril 2008 du nouveau Vade-mecum des marchés de la Commission, substantiellement amélioré, s'intègre dans cette ligne d'action.
- **L'amélioration de la formation et une meilleure communication interservices**. À ce titre, le Service financier central a mis en place pour 2008 une série d'ateliers qui ont pour objectif, d'une part, d'améliorer le niveau des procédures des marchés et, d'autre part, d'offrir un forum d'échange d'expériences entre différents DG/services, afin de promouvoir les meilleures pratiques.
- **L'amélioration du système d'évaluation des besoins** des DG/services et une bonne **programmation**.
- **Le renforcement de la structure interne et l'application des standards de contrôle**. Les procédures de marchés devront continuer à être intégrées dans la revue régulière sur l'efficacité du contrôle interne, notamment l'analyse de la dépendance éventuelle envers certains contractants. En tout état de cause, les procédures et contrôles doivent être correctement documentés pour assurer la piste de l'audit.

Annex 6:
Summary of waivers of recoveries of established amounts receivable in 2007

(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 2007.

EC budget:

Directorate-General/Service	Amount of waivers in €	Number of waivers
AIDCO	1.565.692,31	9
EAC	651.065,59	5
EACEA	466.000,00	2
ECHO	507.960,89	1
ENTR	627.441,60	4
INFSO	1.089.676,12	7
RTD	1.312.047,13	5
TREN	1.283.040,18	5
	7.502.923,82	38

European Development Fund:

Directorate-General/Service	Amount of waivers in €	Number of waivers
AIDCO	465.540,96	2

Annex 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 Regulation²⁷ (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 approved²⁸. 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 months²⁹.

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 Reports³⁰. Overall, the Commission has improved its performance for payments over 2005-2007, in number and in value, even if the average delay has not significantly decreased. 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:

	2005	2007
Late payments in number	42,74%	22,57%
Late payments in value	17,48%	11,52%
Delays on average ³¹	49,13 days	47,98 days

The **cause of delays** include inter alia the complexity of evaluation of supporting documents, in particular of technical reports requiring external expertise in some cases, the difficulty of

²⁷ 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).

²⁸ 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.

²⁹ 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).

³⁰ Based on available data in ABAC as of end of the financial year 2007.

³¹ Net delays.

efficient coordination of financial and operational checks of requests for payments, and managing suspensions.

The Commission has taken **many steps to avoid late payments**. Internal monitoring systems, with regular reporting on late payments and/or requested payments have been put in place. Simplification initiatives have been taken to speed up the process of examining requests for payments, such as wider use of audit certificates, better definition of deliverables or types of costs to facilitate the checks to be carried out. Awareness actions and exchanges of best practices also take place on a regular basis. These measures have already impacted positively, as the above statistics indicate. Moreover, in order to meet the new requirements of the revised IR, further developments had also to be made to ABAC in 2008.

As far as the **payment of interest for late-payments** is concerned, the Commission has had to deal with limited requests over 2005-2007.

	2005	2007
Requests for interest for late payments in number	149, i.e. 0,11%	136, i.e. 0,16%
Amounts of interest paid for late payments	230.736,58 €	378.211,57 €

The rules for the payment of interest for late payments are clearly stipulated in the standard contracts and grant agreements used by the Commission authorising officers. The very limited number of requests for payment of interest might be due to the fact that beneficiaries have not paid sufficient attention to the clauses entitling them to claim interest or that they deliberately do not claim it, in particular if the amount is not significant or if they have submitted the supporting documents late³². As from 1 January 2008 payment of interest for late payments is automatic and, in principle³³, no longer conditional upon the presentation of a request for payment.

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.

³² In 2007, more than 1/3 of the total amount of interest paid has been paid to two energy suppliers.

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