



2015/2206(DEC)

4.3.2016

AMENDMENTS

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Draft report
Martina Dlabajová
(PE569.797v01-00)

on the Court of Auditors' special reports in the context of the 2014
Commission discharge
(2015/2206(DEC))

Amendment 1
Anders Primdahl Vistisen

Motion for a resolution
Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Believes that hearings not only with Commission and EEAS officials but also with beneficiaries and independent experts will provide a more comprehensive assessment of EuropeAid's contribution to Union goals;

Or. en

Amendment 2
Anders Primdahl Vistisen

Motion for a resolution
Paragraph 5

Motion for a resolution

Amendment

5. Considers that outcomes of the evaluations are key elements to be fed into the policy and political review process to adjust strategic political objectives and enhance the overall coherence with other Union policies;

5. Considers that outcomes of the evaluations are key elements to be fed into the policy and political review process to adjust strategic political objectives and enhance the overall coherence with other Union policies; ***in this respect, believes that it is crucial that evaluations are independent, transparent and available to the public;***

Or. en

Amendment 3
Anders Primdahl Vistisen

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. Encourages the Court to look into all funding mechanisms of EuropeAid in order to ensure that the value for money is achieved and that Union funding is efficient in advancing Union goals and values; believes that Union funded projects should be aligned with its policy goals in neighbourhood countries, taking into consideration grantees' accountability, and that EU money is fungible;

Or. en

Amendment 4
Petri Sarvamaa

Motion for a resolution
Paragraph 16

Motion for a resolution

16. **Points out** that the Commission did not offer guidance or spread good practice at the start of the 2007–2013 programming period and did not ensure that Member States' control systems were effective before they started approving grants; underlines that since 2012 the Commission has adopted a more active and coordinated approach;

Amendment

16. **Regrets** that the Commission did not offer guidance or spread good practice at the start of the 2007–2013 programming period and did not ensure that Member States' control systems were effective before they started approving grants; underlines that since 2012 the Commission has adopted a more active and coordinated approach;

Or. en

Amendment 5
Petri Sarvamaa

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Notes that many weaknesses were found in the Member States' control of the costs of rural development grants; welcomes the fact that workable, cost-effective approaches have been identified and could be more widely applied, that the Commission accepts *these* findings and that it has expressed its intention to work with the Member States to improve control of rural development costs in the 2014–2020 programming period;

Amendment

17. Notes that many weaknesses were found in the Member States' control of the costs of rural development grants; ***notes that the Commission agrees that savings could be made by better control of costs in rural development project grants while still obtaining the same outcomes and results and achieving the same objectives;*** welcomes the fact that workable, cost-effective approaches have been identified and could be more widely applied, that the Commission accepts *the Court's* findings and that it has expressed its intention to work with the Member States to improve control of rural development costs in the 2014–2020 programming period;

Or. en

Amendment 6
Petri Sarvamaa

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Is concerned by the high error rate detected by the Court in rural development policy ***but welcomes*** the slight downward development in the last three years;

Amendment

25. Is concerned by the high error rate detected by the Court in rural development policy; ***notes, however,*** the slight downward development in the last three years;

Or. en

Amendment 7
Petri Sarvamaa

Motion for a resolution
Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. Recalls that the Court has stated in its annual reports that in numerous cases the national authorities would have had sufficient information to prevent or detect and correct the errors before declaring the expenditure to the Commission, which would have lowered the error rate significantly;

Or. en

Amendment 8
Petri Sarvamaa

Motion for a resolution
Paragraph 26

Motion for a resolution

Amendment

26. Observes that the easier rules are to implement, the less errors will occur; is concerned that the error rate could again rise in forthcoming years given the complexity of the new rules of the reformed CAP ; therefore calls for a real simplification of the CAP;

26. Observes that the easier **the** rules are to implement, the less errors will occur; is concerned that the error rate could again rise in forthcoming years given the complexity of the new rules of the reformed CAP; therefore calls for a real simplification of the CAP **incorporated with clearer guidance given to national authorities and farmers;**

Or. en

Amendment 9
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 37 a (new)

Motion for a resolution

Amendment

37a. Calls on the Commission to support the delivery of harmonized data on the multifunctional role of forests and forest

resources, by encouraging the establishment of an European forest information system based on national data and its integration into an European data platform;

Or. en

Amendment 10
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 42 a (new)

Motion for a resolution

Amendment

42a. Draws attention of the Commission and Member States to make use of the roadmaps for research, development and innovation also for the use of the inland waterway sector and to include port infrastructure and equipment to ensure that the technical developments are compatible with other transport modes' requirements, thereby ensuring multi-modal transport;

Or. en

Amendment 11
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 61

Motion for a resolution

Amendment

61. Recommends that the Commission prioritise funding of projects and initiatives in Member States aiming to improve waterway transport through innovative solutions such as high-tech navigation, alternative fuels and efficient vessels;

61. Recommends that the Commission prioritise funding of projects and initiatives in Member States aiming to improve waterway transport through innovative solutions such as high-tech navigation, alternative fuels and efficient vessels; *considers that the Commission should encourage multilateral European*

knowhow and knowledge exchange programmes also between different Union ports;

Or. en

Amendment 12
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 64 a (new)

Motion for a resolution

Amendment

64a. Calls on the Commission to update its strategic goals and recommendations for the Inland waterway and to propose an EU Inland Waterways Strategy and Action Plan for 2020 onwards;

Or. en

Amendment 13
Andrey Novakov

Motion for a resolution
Paragraph 81 a (new)

Motion for a resolution

Amendment

81a. Notes that funding for youth employment comprises ESIF as well as instruments like Erasmus+, Erasmus for Young Entrepreneurs and other programmes; underlines that better synergy must be achieved between all available sources;

Or. en

Amendment 14
Ivo Belet, Ian Duncan, Esther de Lange, Gerben-Jan Gerbrandy, Fredrick Federley

Motion for a resolution
Paragraph 110

Motion for a resolution

110. Is disappointed that it was not possible to obtain a complete analysis of the efficiency of the various implemented allocation systems, which would have been of the utmost importance in informing political recommendations on the basis of the Court's audit results;

Amendment

110. Is disappointed that it was not possible to obtain a complete analysis of the efficiency of the various implemented allocation systems **by the Member States during phase II of the EU ETS (2008-2012)**, which would have been of the utmost importance in informing political recommendations on the basis of the Court's audit results;

Or. en

Amendment 15
Gerben-Jan Gerbrandy, Ivo Belet

Motion for a resolution
Paragraph 110 a (new)

Motion for a resolution

Amendment

110a. Notes that the Court's assessment focused on the implementation of phase II of the EU ETS (2008-2012), while for phase III of the EU ETS (2013-2020) significant reforms, including EU harmonisation measures, were decided and implemented;

Or. en

Amendment 16
Gerben-Jan Gerbrandy, Ivo Belet

Motion for a resolution
Paragraph 110 b (new)

Motion for a resolution

Amendment

110b. Welcomes that significant improvements to the framework for

protecting the integrity of the ETS have been implemented, including most of the spot market for allowances in the Financial Instruments Directive (MiFID)^{1a} and market abuse directive (MAD)^{1b}/regulation (MAR)^{1c}; calls on the Commission to consider complementary measures in line with the Court's recommendations, including measures covering compliance traders;

^{1a} Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and 93/6/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EEC (OJ L 145, 30.4.2004, p.1).

^{1b} Directive 2014/57/EU of the European Parliament and of the Council of 16 April 2014 on criminal sanctions for market abuse (market abuse directive) (OJ L 173, 12.6.2014, p. 179).

^{1c} Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (OJ L 173, 12.6.2014, p. 1).

Or. en

Amendment 17

Ivo Belet, Ian Duncan, Esther de Lange, Gerben-Jan Gerbrandy, Fredrick Federley

Motion for a resolution Paragraph 111

Motion for a resolution

111. *Regrets the lack of* transparency of the *implemented systems and the resulting*

Amendment

111. *Strongly calls on the Commission and the Member States to ensure*

opportunities opened up for fraud;

transparency and effective Union level oversight of the emissions market and procedures for cooperation involving national regulators and the Commission;

Or. en

Amendment 18

Ivo Belet, Ian Duncan, Esther de Lange, Gerben-Jan Gerbrandy, Fredrick Federley

Motion for a resolution

Paragraph 112

Motion for a resolution

112. Considers that the Commission, as the guardian of the Treaties should monitor closely the implementation in Member States and assist more thoroughly throughout the process; considers that the Commission has to ensure predictability of legal decisions and legal certainty, *especially for prospective adjustments of the ETS system, such as the market stability reserve mechanism;*

Amendment

112. Considers that the Commission, as the guardian of the Treaties should monitor closely the implementation in Member States and assist more thoroughly throughout the process; *believes the right balance between robust monitoring, reporting and verification and administrative burden is necessary;* considers that the Commission has to ensure predictability of legal decisions and legal certainty, *thereby taking into account the guidance of the European Council;*

Or. en

Amendment 19

Ivo Belet, Ian Duncan, Esther de Lange, Gerben-Jan Gerbrandy, Fredrick Federley

Motion for a resolution

Paragraph 113

Motion for a resolution

113. Notes that *in its analysis of the efficiency of the ETS system, the Court is expected to include* an analysis of the *target achievements* of the ETS *in its report, emphasising the efficiency* of the *ETS management in the various Member*

Amendment

113. Notes that *the Court assessed the integrity and implementation of the EU ETS, but that also* an analysis of the *efficiency of the ETS system and its achievements is necessary, including an evaluation* of the *interaction* between

States, especially concerning interference and overlap between European and national legislation such as in the development of renewable energies and energy efficiency measures, which likewise have a profound effect on *CO₂* emissions and thus the carbon market;

European and national legislation such as in the development of renewable energies and energy efficiency measures, which likewise have a profound effect on *CO₂* emissions and thus the carbon market;

Or. en

Amendment 20

Ivo Belet, Ian Duncan, Esther de Lange, Gerben-Jan Gerbrandy, Fredrick Federley

Motion for a resolution

Paragraph 114

Motion for a resolution

114. Asks that the Court of Auditors include affected industrial sectors in its analysis, especially in regard of legal certainty and predictability, and in how far a reliable legal framework is ensured; *expected a critical remark on the constant adjustment* of the ETS *legal* framework *and interference with the carbon market and accruing adjustment costs*;

Amendment

114. Asks that the Court of Auditors include affected industrial sectors in its analysis, especially in regard of legal certainty and predictability, and in how far a reliable legal framework is ensured *and how recent adjustments* of the ETS framework *have possibly impacted on the effectiveness of the system*;

Or. en

Amendment 21

Ivo Belet, Ian Duncan, Esther de Lange, Gerben-Jan Gerbrandy, Fredrick Federley

Motion for a resolution

Paragraph 115

Motion for a resolution

115. Is *surprised that the Court did not comment on* the risk of *cross border VAT fraud, which has been quite prominent, eg. in the case of the Deutsche Bank*;

Amendment

115. Is *concerned that at the time of the audit, the risk of VAT fraud in the ETS was still not fully addressed, since a third of the Member States did not yet implement legislation on the reverse charge mechanism; calls on all Member States to do so without further delay*;

Amendment 22

Petri Sarvamaa, Martina Dlabajová

Motion for a resolution

Paragraph 128

Motion for a resolution

128. Is of the opinion that there are substantial differences between the European Social Fund (ESF) and the European Progress Microfinance Facility (EPMF) financial instruments, which tend to serve different purposes; considers that *these particular characteristics impact on audit performance and can misrepresent the results*;

Amendment

128. Is of the opinion that there are substantial differences between the European Social Fund (ESF) *grants* and the European Progress Microfinance Facility (EPMF) financial instruments, which tend to serve different purposes; considers that *different support mechanisms may be appropriate for different market conditions*;

Or. en

Amendment 23

Petri Sarvamaa, Martina Dlabajová

Motion for a resolution

Paragraph 129

Motion for a resolution

129. *Regrets* that the Court in this audit compares two dissimilar financial *instruments* that have different approaches and objectives; stresses that ESF and EPMF differ in many aspects, namely structure, rules and target groups, with the latter being exclusively devoted to micro-financing whereas the former covers a much broader range of aspects;

Amendment

129. *Notes* that the Court in this audit compares two dissimilar financial *mechanisms* that have different approaches and objectives; stresses that ESF and EPMF differ in many aspects, namely structure, rules and target groups, with the latter being exclusively devoted to micro-financing whereas the former covers a much broader range of aspects;

Or. en

Amendment 24
Petri Sarvamaa, Martina Dlabajová

Motion for a resolution
Paragraph 132

Motion for a resolution

Amendment

132. Is concerned that the Court has privileged considerations of compliance in carrying out this particular audit; finds that the Court could have reached different conclusions if the elements addressed in the report had been assessed on the basis of the Europe 2020 objectives;

deleted

Or. en

Amendment 25
Andrey Novakov

Motion for a resolution
Paragraph 199 a (new)

Motion for a resolution

Amendment

199a. Recommends that Member States take into consideration the Public Procurement Guidance for practitioners on the avoidance of the most common errors in projects funded by the European Structural and Investment Funds;

Or. en

Amendment 26
Andrey Novakov

Motion for a resolution
Paragraph 205 a (new)

Motion for a resolution

Amendment

205a. Calls on the Commission to

communicate comprehensive assessment of consultancy services with focus on outcomes and net effects in order to avoid purely quantitative evaluation of investment;

Or. en

Amendment 27
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 237

Motion for a resolution

237. *Considers* that individual Member States *should ensure that they have* the necessary infrastructure *in place* to export and import energy but also to act as a transit country for electricity and gas;

Amendment

237. *Considering the future regional approach towards the energy security, stresses the importance* that individual Member States *are able to ensure* the necessary infrastructure to export and import energy but also to act as a transit country for electricity and gas;

Or. en

Amendment 28
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 237 a (new)

Motion for a resolution

237a. Stresses that all future Union energy projects must comply with Union legislation and with Energy Union's principles: diversification, security of supply, accessibility, competitiveness and sustainability;

Amendment

Or. en

Amendment 29
Dan Nica, Cătălin Sorin Ivan

Motion for a resolution
Paragraph 238

Motion for a resolution

238. Considers that strengthening and improving interconnections with neighbouring Member States should be seen as a priority;

Amendment

238. Considers that strengthening and improving interconnections with neighbouring Member States should be seen as a priority; ***encourages the development of bi-directional capacity (bi-directional flows) at each border interconnection by involving also the Member States which may be covered by the corridors;***

Or. en

Amendment 30
Andrey Novakov

Motion for a resolution
Paragraph 245 a (new)

Motion for a resolution

245a. Notes that often Member States that need funding the most also suffer from weak administrative capacity which leads to focus on managing the project, instead of managing the investment goals;

Amendment

245a. Notes that often Member States that need funding the most also suffer from weak administrative capacity which leads to focus on managing the project, instead of managing the investment goals;

Or. en

Amendment 31
Andrey Novakov

Motion for a resolution
Paragraph 245 b (new)

Motion for a resolution

245b. Notes that investment effects are

Amendment

245b. Notes that investment effects are

still largely monitored through quantitative indicators which do not effectively serve as good assessment practice; notes that output does not equal outcome;

Or. en

Amendment 32
Andrey Novakov

Motion for a resolution
Paragraph 245 c (new)

Motion for a resolution

Amendment

245c. Calls on the Commission to set up an early warning mechanism against unutilised ESIF appropriations so that Member States have technical time to reallocate funds to youth employment measures;

Or. en

Amendment 33
Martina Dlabajová

Motion for a resolution
New subheading after paragraph 246

Motion for a resolution

Amendment

Part XXII – Special Report No 20/2015 of the Court of Auditors entitled "The cost-effectiveness of EU Rural Development support for non-productive investments in agriculture"

Or. en

Amendment 34
Martina Dlabajová

Motion for a resolution
Paragraph 246 a (new)

Motion for a resolution

Amendment

246a. 247. The Commission encourages Member States to implement NPIs more in synergy with other rural development measures and/ or environmental schemes and that the Commission monitors relevant Member States' implementation through their annual implementation reports from 2017;

248. The Commission provides guidance to Member States on NPIs selection criteria for 2014-2020 period and checks that they apply appropriate procedures for the selection of projects; in this context recommends that Member States ensure that the NPIs selection procedures are transparent, made public and effectively implemented, and that they verify effectively the compliance with these criteria;

249. The Commission ensures that the contribution of NPIs to achieving the EU agri-environment objectives is monitored, or at least specifically assessed during the evaluations of the 2014-20 programming period;

250. The Commission encourages and assists those member States where NPI support is significant to define specific result indicators for the NPIs most frequently funded in order to ensure better monitoring and assessment of the NPIs contribution to achieving the EU agri-environmental objectives; in this regard, Member States should report on these indicators in their annual implementation reports starting from June 2016 and include the assessment of the results of NPIs in their evaluation plans;

251. The Commission provides further guidance on the definition of criteria

which determine the remunerative characteristics of NPIs benefiting from the highest aid rates and that Member States establish such criteria without any delay and use them to modulate the intensity of support;

252. Member States implement, without delay, procedures to ensure that the costs of the supported NPIs do not exceed the costs of similar types of goods, service or works offered by the market; in this regard Member States should define appropriate benchmarks and/or reference costs against which the costs of NPIs are systematically verified as part of their administrative checks;

253. The Commission uses the information provided by the Member States regarding the controllability and verifiability of the measures for the approval of their RDPs for 2014-2020 to ensure that Member States define and implement adequate procedures regarding the reasonableness of costs, and to verify Member States' effective application of the controls foreseen in this regard; recommends also that the Commission facilitates exchange of good practices between Member States concerning establishment of procedures for cost-reasonableness checks;

254. Member States define, before the first on-the-spot controls for the 2014-20 period are performed, a method for the timely consolidation and analysis of the cause of the errors found during these controls, and to undertake necessary measures for improvement of their management and control systems of the NPIs schemes;

255. The Commission takes into consideration the weaknesses identified by the Court in the area of NPIs expenditures and takes relevant measures together with Member States to ensure proper financial management for these kind of investments;

Amendment 35
Martina Dlabajová

Motion for a resolution
New subheading after paragraph 246

Motion for a resolution

Amendment

***Part XXIII – Special Report No 22/2015
of the Court of Auditors entitled "EU
supervision of credit rating agencies - well
established but not yet fully effective"***

Or. en

Amendment 36
Martina Dlabajová

Motion for a resolution
Paragraph 246 b (new)

Motion for a resolution

Amendment

246b. 256. Stresses that the objective of the CRAR is to introduce "(...) a common regulatory approach in order to enhance the integrity, transparency, responsibility, good governance and independence of credit rating activities, contributing to the quality of credit ratings issued in the Union and to the smooth functioning of the internal market, while achieving a high level of consumer and investor protection." (Article 1 of the CRAR);

257. Recognises that the ECA and EMA agreed on many aspects of the audit and recommendations;

258. Welcomes that the ESMA laid down good foundations for effective supervision of the CRAs in the EU in a short period of time; notes however the ECA considers the procedure to be cumbersome, due to

the split into completeness and compliance phases as required by the regulation;

259. Shares the Court's opinion that during the registration process, ESMA should adequately document its assessment of all the regulatory requirements regarding the credit rating methodologies, evidence of the approval process should not only be stored in internal correspondence but in dedicated case files;

260. Welcomes that ECA and ESMA agree on ESMA's risk-based approach; the risk identification process should be transparent, comprehensible and traceable;

261. Is of the opinion that all investigations should be properly documented so as to demonstrate and ensure that all conclusions are supported by adequate analyses of the evidence; notes that too this end the Court recommends to put in place a dedicated supervisory IT tool; notes ESMA's argument that its current monitoring tools have been effective; however, remains convinced that a dedicated IT tool would be the best way to manage information in transparent, comprehensible, traceable manner bearing in mind normal rates of staff turn-overs; therefore asks ESMA to foresee the introduction of such an IT tool in its budgetary planning;

262. Recalls that one of the purposes and responsibilities of the CRAR is to ensure independence and to avoid conflicts of interests (see annex 1 of the CRAR); believes therefore that CRAs also verify rating analysts' trading activities; nevertheless ESMA should supervise, in a structured manner, the systems put in place by the CRAs for dealing with conflicts of interest;

263. Points to the provisions of Article 23 of the CRAR which stipulates: "In carrying out their duties under this

Regulation, ESMA, the Commission or any public authorities of a Member State shall not interfere with the content of credit ratings or methodologies."; the implementation of CRAs' methodologies can therefore only be monitored, once the registration was completed, by on-going supervisory procedures;

264. Agrees that ESMA should examine all important aspects of the design and implementation of CRA methodologies which have not yet been covered; is concerned that this task cannot be fully performed due to a lack of resources;

265. Regrets that the current system does not guarantee an effective protection of the markets in the event of a leak and calls ESMA to improve its control system to prevent and counter those actions that can lead distortions in the markets;

266. Regrets that the current rules of the Eurosystem do not guarantee that all ESMA-registered CRAs are on an equal footing; calls in the European Central Bank and the European legislator to remedy the situation as soon as possible;

267. Understands that the central repository will be integrated in the European rating platform (Article 11 a CRAR) created in 2013 and for which the work is on-going; ask ESMA to ensure the soundness of data reported by CRAs;

268. Calls on ESMA to further improve and harmonise disclosure practices across the CARs;

269. Welcomes EMAS' intention to further improve its website and publish, in particular, all applicable legislation and relevant documents and make the website more user-friendly;

270. Notes that some terminology used in the CRAR (i.e. methodology) may leave room for interpretation and could therefore have a negative bearing on the implementation of the regulation; calls therefore on ESMA and the ECA to

transmit to the Commission and the legislator a list legislative provisions which could benefit from further clarification;

Or. en

Amendment 37
Martina Dlabajová

Motion for a resolution
New subheading after paragraph 246

Motion for a resolution

Amendment

Part XXIV – Special Report No 2/2016 of the Court of Auditors entitled "2014 report on the follow-up of the European Court of Auditors' Special Reports"

Or. en

Amendment 38
Martina Dlabajová

Motion for a resolution
Paragraph 246 c (new)

Motion for a resolution

Amendment

246c. 271. Salutes the fact that 23 of 44 recommendations were fully implemented;

272. Welcomes also that the Commission, by and large, accepted the Courts additional recommendations in the current special report;

273. Notes however that the Court considered that 18 of 44 recommendations, listed in the annex of the working document, partially or not implemented or could not be verified;

(a) in the agricultural policy area (10 recommendations) follow-up of

recommendations often concerned the Commission and Member States and the former was of the opinion that it had fulfilled its responsibility;

(b) in the social policy area (2 recommendations), coming under shared management, the Court considered that performance and effectiveness were not measured sufficiently;

(c) in the area of external relations (3 recommendations) the Commission should directly assess the reasonableness of projects costs and rely less on the market knowledge of international organisations; the Commission should have upgraded the quality and security of the Common External Relation Information System (CRIS); and

(d) in the area of competition (3 recommendations) the Court is of the opinion that preliminary investigations should be better managed, the number of unfounded complaints reduced and to improve the State Aid Reporting Interface (SARI).

274. Stresses that from the point of view of the discharge authority it is unsatisfactory when adversarial procedures end in: the Commission and the Court conclude differently; calls therefore on both institution to avoid such an outcome;

275. Calls on the Court to clearly indicate in its recommendations which kind of action is expected from the Commission and which kind of action is expected from the Member States;

276. Calls on the Court to develop a system, together with national audit authorities, which will allow the ECA to evaluate the follow-up Member States have given to its recommendations;

277. Emphasises that it never received a satisfactory explanation why the Commission considered it over years very important that directorates general

dispose of their own internal audit capabilities, only to regroup the internal audit capabilities under the Internal Audit Service again as of April 2015.

Or. en