

# Annual Report 2015

Competitiveness for growth and jobs (Horizon 2020)

**Alex Brenninkmeijer**

Brussels 10 November 2016  
European Parliament, ITRE committee



EUROPEAN  
COURT  
OF AUDITORS

# Main issues

- What did we see?
- Why are beneficiaries not in compliance?
- Innovation in audit: trust based approach

# What did we see?

- ❑ Performance framework Horizon 2020  
*'... real improvement' ... (over FP7)*
- ❑ Compliance  
*'... comparable to previous years' ... (4,4%<sup>2015</sup>; 5,6%<sup>2014</sup>, 4,0%<sup>2013</sup>)*
- ❑ However, ...



# Why are beneficiaries not in compliance?

1. Not want to perform:

repression needed

2. Not able to perform:

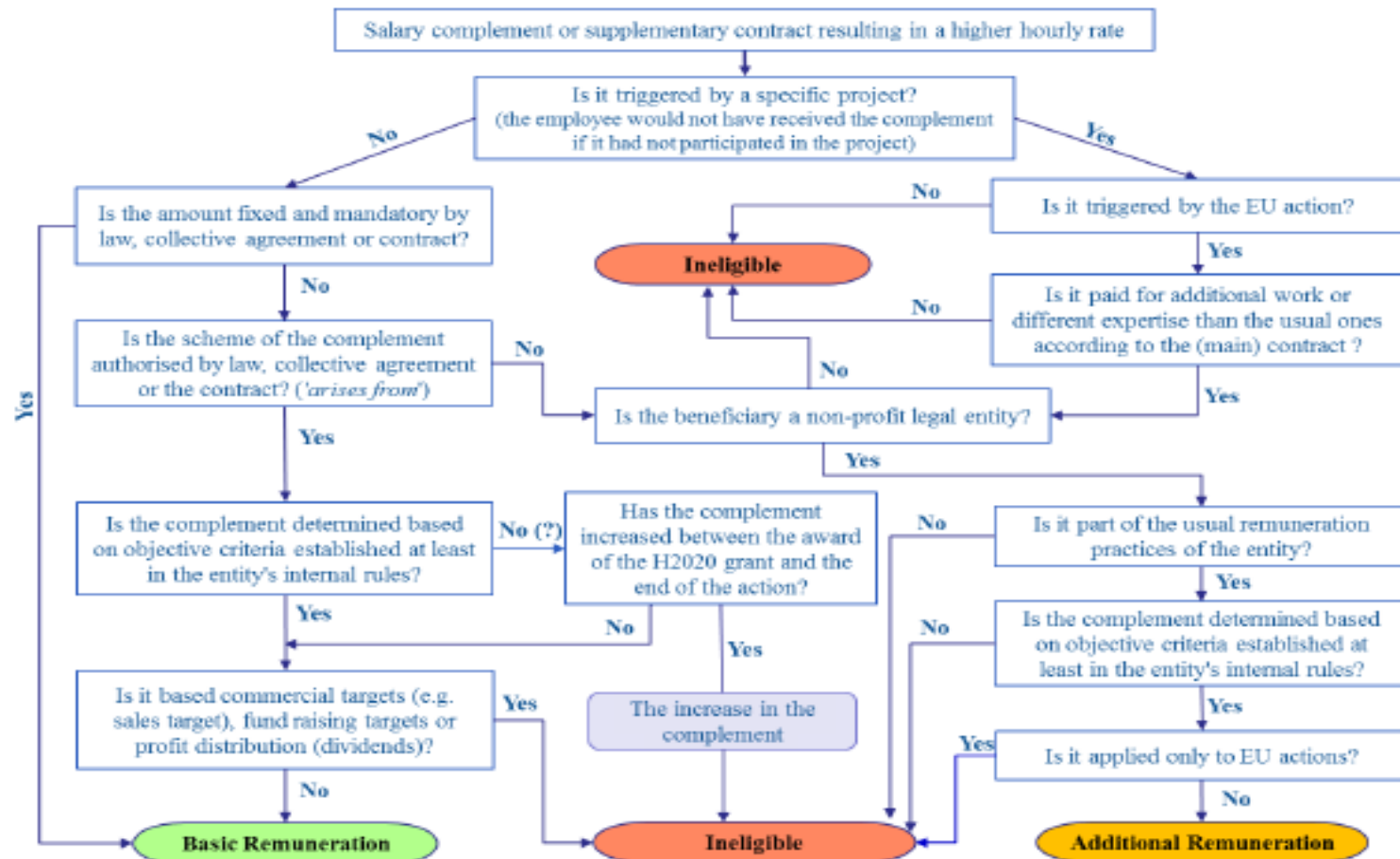
innovation necessary

# Innovation in audit: trust based approach

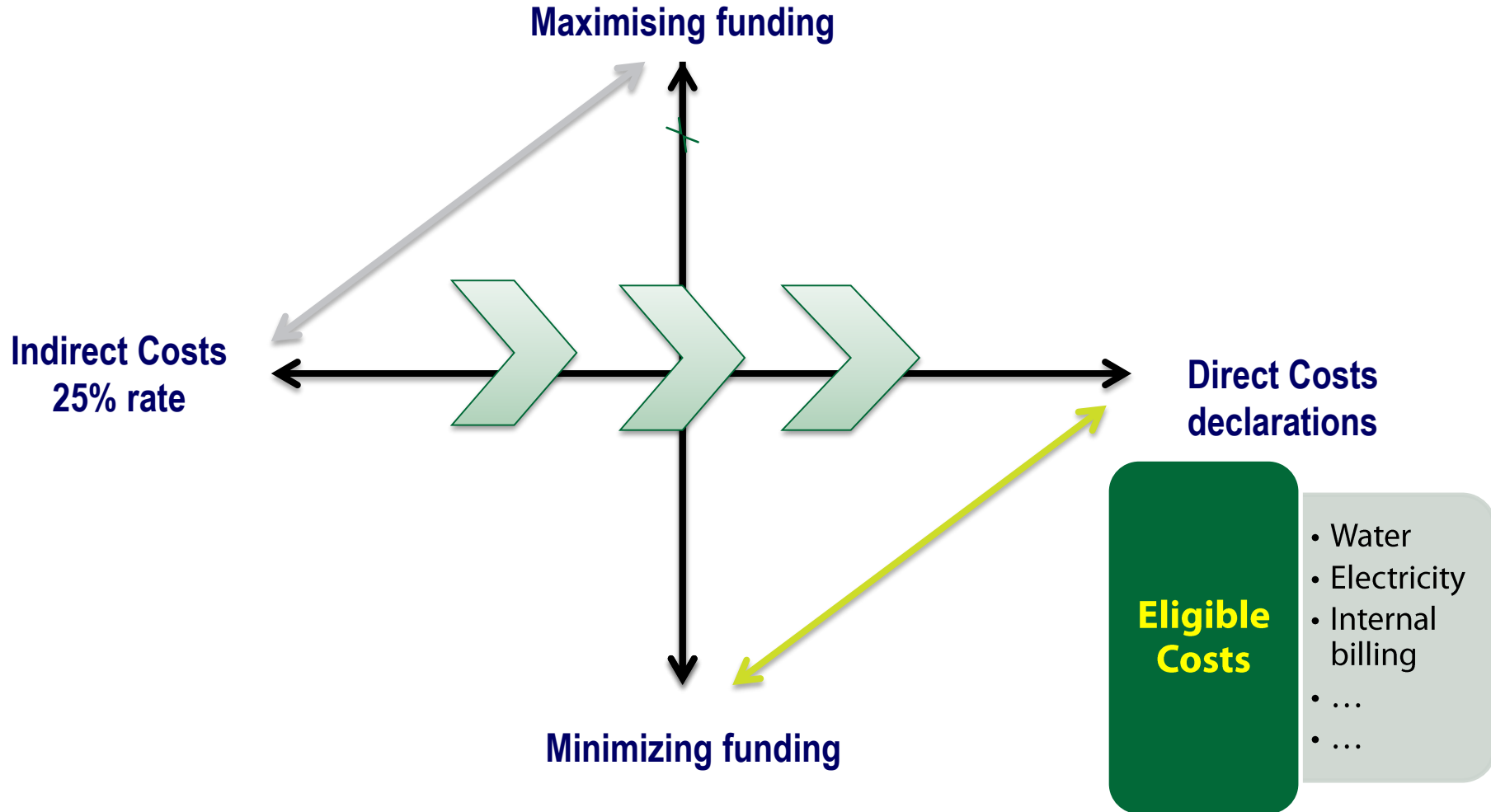
1. Principles of good audit
2. The consequence of 'errors'
3. Legal certainty

## Legal certainty

- Decision tree to determine eligibility of complements:



# Legal certainty





# Opportunities for you

1. Revision Financial Regulation
2. Mid-term review Multi-annual Financial Framework
3. Mid-term evaluation Horizon 2020

Comply with or really think it through?

*“application of sheer common sense”*

# *Questions*



EUROPEAN  
COURT  
OF AUDITORS