

ANNUAL ACTIVITY REPORT



Legal Service

20
18

CONTENTS

1. EXECUTIVE SUMMARY	3
2. ENVIRONMENT OF THE DIRECTORATE-GENERAL, OBJECTIVES AND RESULTS	5
2.1 The directorate-general (mission statement, operational context)	5
2.2 Key results and progress towards achieving objectives	8
3. RESOURCES MANAGEMENT	11
3.1 Human resources	11
3.2 Financial and budgetary management	12
4. EVALUATION AND EFFECTIVENESS OF INTERNAL CONTROL, INCLUDING OVERALL ASSESSMENT OF COST-EFFECTIVENESS AND PERFORMANCE	14
4.1 Assessment of the effectiveness and efficiency of internal control	14
4.2 Assessment of the costs and benefits of the controls	14
4.3 Summary of internal and external audits	15
5. STATEMENT OF ASSURANCE	17
6. ANNEXES	19
I. Budgetary implementation overview	19
II. 2018 Budget implementation statement	20
III. List of exceptions - derogations from the rules	40
IV. Results of assessments	43
V. Assessment of the implementation of the minimum internal control standards	44

EXECUTIVE SUMMARY



1. Executive summary

All the units in the Legal Service had to cope with a heavy workload in 2018. It is notable that there was an increased demand for assistance in legislative work as well as a surge in the number of cases brought before the European courts.

Despite this increase in its workload, the Legal Service managed to achieve all its objectives in 2018.

There is no direct correlation between the use of appropriations under the three sub-items for the Legal Service and the degree to which the Legal Service achieved its specific objectives for 2018. Given the impossibility of making forecasts, the concept of disparities between the results actually achieved and the objectives set cannot readily be applied to the work of the Legal Service.

As regards the human resources available, the impact of the 5% cut in staffing levels is making itself felt, because the Legal Service is the smallest directorate-general and the cut has coincided with an increase in its workload.

Some work had to be carried out with the assistance of law firms, given the need to gain

a better grasp of the procedures involved, or with a view to obtaining the most accurate, up-to-date information possible about relevant national legal provisions, which often concern highly technical issues.

The Legal Service continues to keep its expenditure under strict control by performing a comparative analysis of the difficulty of the cases in which it is involved and the fees charged, and systematically seeking their reduction (or even asking for fees to be set by the court) when they appear to be excessive. The Legal Service makes systematic use of contracts with lawyers based on fixed fees covering all services performed by the contractor. This means that part of the financial risk from legal proceedings in which Parliament is the defendant or applicant is now better managed and more predictable.

These factors make it clear that, in view of the scrupulous efforts to control expenditure, there is only a very small margin for improving the match between the budgetary resources provided and the tasks to be performed.

ENVIRONMENT OF THE DIRECTORATE-GENERAL, OBJECTIVES AND RESULTS



2. Environment of the directorate-general, objectives and results

2.1 The directorate-general (mission statement, operational context)

The main tasks of the Legal Service are to:

– advise Parliament’s political bodies and the administrative departments in the Secretariat;

– draw up ‘frank, objective and comprehensive’ legal opinions in a completely independent manner;

– defend, under the authority of the President, Parliament’s interests in all legal proceedings before EU courts and deal with disputes before national courts.

In addition to those main tasks, in 2018 the Legal Service pursued the following objectives:

1. contributing to the implementation of Parliament’s SEF by developing its own SEF, by implementing its PPPs and by introducing the lead indicator determined by the coordinators;
2. continuing efforts to make its working methods and the arrangements for referring matters to it more flexible, so that it can get involved in procedures at an early stage and prepare decisions more quickly;
3. enhancing the assistance and expertise made available to the directorates-general with a view to improving procedures,

ensuring legal certainty and avoiding legal proceedings;

4. providing high-quality, reactive assistance to the parliamentary committees in order to ensure that legislative texts to be adopted meet the highest possible quality standards;
5. representing Parliament effectively before courts (Court of Justice, General Court and national courts);
6. in keeping with the appropriations available, drawing up an annual training plan for the members of the Legal Service involving the organisation of in-house seminars (expertise sharing) and targeted training courses, coupled with an individual training plan for each staff member involving attendance at external training courses (expertise enhancement);
7. continuing the development of human resources management, on the basis of the ability to attract talented and competent lawyers, high quality of work and high levels of conscientiousness and increased motivation leading to job satisfaction for lawyers and assistants and commitment to their work;
8. carrying out effective internal control measures in order to guarantee the legality and regularity of underlying operations (invitations to tender, contracts, invoices, etc.);

9. in the context of EMAS, continuing to reduce consumption of paper and office supplies.

The following developments had an impact on the work of the Legal Service in 2018:

As regards **Directorate A**, in Unit A1 work focused in particular on the negotiations on and the adoption of the new Financial Regulation and the preparation of the next Multiannual Financial Framework (MFF/own resources), Case C-73/17, *France v Parliament*, concerning the budget procedure and institutional matters relating to the United Kingdom's withdrawal from the EU, the interinstitutional negotiations on the transparency register and the revision of the regulation on the European Citizen's Initiative. In Unit A2, work focused on external financial instruments, development cooperation and international cooperation over the period from 2021 to 2027; the negotiations, in the context of the Agreement on Better Law-Making, with a view to concluding an interinstitutional arrangement concerning Parliament's right to be kept informed about the negotiation, conclusion and implementation of international agreements; the revision of the trade agreement with Morocco, with reference to the Western Sahara; the recent free trade agreements and a number of matters linked to the United Kingdom's withdrawal from the EU. As regards staff matters, the number of Article 90(2) complaints dealt with by Unit A3 in 2018 was higher than in other years; a significant number were lodged using standard templates. The complaints concerned, in particular, allowances, working conditions and harassment. The complaints dealt with by Unit A4 mainly concerned merit points and the substance of staff reports. Other topics

included failure to secure promotion, non-admission to competitions, the dismissal of APAs and appeals against disciplinary measures. The number of complaints (83) was lower than in previous years, which can be explained by the fact that no internal competitions were held in 2018. In contrast, the complaints which were lodged gave rise to a larger number of appeals.

The Multiannual Financial Framework and the imminent end of the parliamentary term had a particular bearing on the work of **Directorate B**. These two factors led to an increase in the speed with which Parliament was required to work and, consequently, a significant increase in the directorate's workload in the form of additional attendance (more than 1200 hours) at meetings to which the Legal Service is required to make an active contribution. This was compounded, in the fourth quarter of 2018, by legislative and non-legislative matters relating to the preparations for Brexit. This sudden increase in workload reflects in large part the success of the strategy employed throughout the parliamentary term of making lawyers more readily available to the parliamentary committees. Against that background, consideration should be given to optimising the resources available in the legislative sector ahead of the next parliamentary term, building on the relevant measures already taken.

As regards parliamentary law, in 2018 the work of **Directorate C** focused on an overhaul of the system of penalties which can be imposed on Members and on representing Parliament in the recovery cases brought against a number of Members. In the financial sphere, the public contracts sector was asked to analyse the implications of Brexit and of the

introduction of an accreditation system for freelance translators. The ongoing KAD project gave rise to negotiations with Parliament's co-contractors and the SI KAD following delays in the construction work.

In 2018, the Legal Service was restructured: a number of units were transferred to other directorates with a view to generating new synergies.

As regards the Legal Service's **budget**, it is worth emphasising once again that modest volumes of appropriations are entered against sub-items 02320.01 (legal costs), 02320.03 (damages) and 3220.07 (books and subscriptions).

Expenditure under the first and second of the three headings can be considered 'reactive', since it is triggered chiefly by referrals in connection with litigation or the need to seek external assistance (mainly for building projects and in accordance with timetables laid down by the Secretary-General or the political authorities). Any revenue from the first sub-item derives from the costs which the courts have ordered opposing parties to pay to Parliament.

Given the modest nature of the amounts involved, and the very specific and recurring nature of the type of transactions it finances, sub-item 02320.01 (legal costs) does not in itself present any insurmountable management problems, provided that the relevant tasks are entrusted to sufficient numbers of experienced staff.

Within the limited room for manoeuvre available to it as a result of the specific nature of the two main sub-items it manages, i.e. 02320.01 (legal costs) and 02320.03

(damages), the Legal Service strives to apply the principles of sound financial management laid down in Article 30 of the Financial Regulation. It thus seeks to reduce costs as much as possible and to secure the best services at the most reasonable prices.

The smooth functioning of operational and administrative activities was subject to permanent monitoring and control by management staff.

The risks facing the Legal Service are not specific to the reporting period, nor are they specific to the Legal Service alone. In fact, the main risk that the European courts might order Parliament to pay damages is a risk for Parliament as a whole. In any case, the risks themselves and the factors underlying them are external and thus very difficult to control. Any legislative, administrative or judicial procedure entails a variable and unpredictable risk for the financial year in question. Possible examples include incidents inside Parliament buildings, failure by other services to comply with rules and procedures, cancellations of legal and legislative acts, etc.

The risk management strategy adopted by the Legal Service comprises a number of different elements, including the standardisation of internal procedures, ongoing training of lawyers and provision of training by the Legal Service for operational departments. Training provided to operational departments by the Legal Service focused on the management of contracts awarded by Parliament, human resources management, better law-making and an introduction to national legal systems. Details were worked out in projects which the Legal Service presented as part of the PPP.

Human resource risks – that staff will leave, for whatever reason, and the difficulty of finding qualified individuals to fill their posts – are common to all administrations. The Legal Service faces a particular problem, however, in that it has an obligation to cover all legal systems and all the languages of the Member States and that it is hard to find qualified lawyers from certain countries. To deal with this problem, the Legal Service has successfully taken a number of proactive steps to encourage applications from lawyers with the necessary national legal qualifications.

Since 2017, a programme of short secondments (three months and more) of lawyers to the DGs that they serve has been running with a view to stepping up cooperation with the operational DGs. The Legal Service is of course willing to receive representatives of operational services in other DGs for exchanges in the opposite direction.

Only four invoices were settled late in 2018, as a result of the practical impossibility of meeting the 30-day payment deadline during the annual closure-of-accounts procedure and during periods, in particular the summer holidays, when financial actors were absent.

No automatic default interest (> EUR 200) was paid.

No supplier claimed default interest payable on request.

In 2018, the average time taken by the Legal Service to make payments was 13.98 days (Parliament average: 17.65 days).

2.2 Key results and progress towards achieving objectives

It is difficult to establish a correlation between the three budget sub-items for which the Legal Service is the authorising department and achievement of the Legal Service's specific objectives in 2018.

As regards the overall objectives and recurring tasks, it is difficult to assess the Legal Service's work in terms of the difference between results expected and results achieved, as it is impossible at the start of each year to make forecasts that are anything other than conjecture (it being impossible to know in advance how many referrals will be made or the outcome of legal proceedings resulting from Parliament's operational activities).

In order to give as true a picture as possible of the Legal Service's work, the complexity of cases handled is also taken into account. For example, a case before the European Union courts occupies two or three staff members for periods of several weeks. It should be borne in mind that the average duration of a procedure is at least a year and a half, owing to the workload involved (study of the file, recurring procedural acts, liaising with other institutions and/or operational services, legal research, drafting of written pleadings, to which procedural time-limits apply, oral pleadings and follow-up to the judgment). Similarly, when providing assistance and advice to Parliament's political and administrative bodies, members of the Legal Service are very often faced with particularly complex issues which call for extensive, in-depth discussion with 'clients' and the processing of a large volume of information.

The statistics concerning the files registered by the Legal Service ('SJ files') constitute an indicator of the level of activity over the financial year. Their value is limited, however, as a substantial proportion of the assistance-related work carried out by the Legal Service is difficult to record and quantify, in particular because of its informal nature.

However, the adoption of a lead indicator for the Legal Service in 2017 and the establishment of a corresponding system of quantitative indicators (metrics) have made it possible to draw up a more complete picture of the Service's operations. Thanks to these instruments, much of the assistance provided, which had previously been difficult to record and quantify, has now become more visible:

the provision of legal advice requested informally, involvement in the work of task forces and administrative committees, participation in interinstitutional negotiations in the context of legislative procedures, provision of assistance to rapporteurs, project teams, committees, etc. The volume of these types of work continues to grow at an ever more rapid rate, in particular because the Legal Service is increasingly involved in advance of decision-making and in the monitoring of procedures, both in the context of Parliament's legislative activity and in the field of parliamentary law or administrative cases.

Nevertheless, the Legal Service did achieve its objectives in 2018.

RESOURCES MANAGEMENT



3. Resources management

3.1 Human resources

Like other DGs, the Legal Service is being forced to cut its staff by 5 (+1)% during the financial years 2014-2018, a decision taken in conjunction with the 2014 reform of the Staff Regulations.

Three members of the Legal Service were temporarily made available to other DGs to carry out specific tasks. These persons/posts were recovered in late 2018 or will be recovered in 2019.

ESTABLISHMENT PLAN

	on 01/01/2018			
	AD	AST	AST/SC	Total
Permanent posts	65	32	3	100
Temporary posts	1	1		2
Total	66	33	3	102

	on 01/01/2017			
	AD	AST	AST/SC	Total
	69	33	3	105
	1	1		2
Total	70	34	3	107

STAFF NUMBERS AS AT 31.12.2018

	AD	AST	AST/SC	Total
Officials	62	32	2	96
Temporary staff	4	2	1	7
- in temporary posts	1	1		2
- in permanent posts	2		1	3
- offsetting staff working part time	1	1		2
Contract staff	5	3		8
Seconded national experts (SNE)	1			1
Agency staff				0
Total				112

3.2 Financial and budgetary management

FINAL AND INITIAL APPROPRIATIONS

In 2018, the Legal Service did not require any transfers of appropriations, and indeed made EUR 100 000 available for the mopping-up operation. This surplus of appropriations was due in particular to the fact that lawyers' fees and costs associated with the three cases relating to the defects found in the LOW Building in Strasbourg fell significantly following the change of lawyer and the negotiation and setting of terms more favourable to Parliament than those by which it had previously been bound.

FINAL APPROPRIATIONS AND APPROPRIATIONS COMMITTED

Appropriations committed as at 31 December 2018 accounted for 40% of final appropriations.

Attention should be drawn to the provisional nature of the 'legal fees' and 'damages' headings. The volume of expenditure is largely dependent on the outcome of ongoing cases, hence the difficulty of determining in advance the cost of legal proceedings. It is hard to predict whether Parliament will be ordered to pay damages, and harder still to predict how much may have to be paid. However, the difficulties surrounding the dismissal of accredited parliamentary assistants did lead to an increase in the budget for this heading.

RESOURCES MANAGEMENT

APPROPRIATIONS COMMITTED AND PAYMENTS MADE

The payment rate as at 31 December 2018 amounted to 37% of committed appropriations.

The Legal Service used provisional commitments to cover any damages or costs it was ordered to pay. The aim of this decision was to comply with the principle of anteriority. Four provisional commitments totalling EUR 180 000 were established during the 2018 financial year, of which EUR 90 406.98 was carried over to 2019, pending the arrival of invoices, which lawyers often submit late, or because costs had not yet been set by the competent court.

USE OF AUTOMATIC AND NON-AUTOMATIC CARRYOVERS FROM 2017 TO 2018

Only 34.19% of appropriations carried over were used. This low rate can be explained by the fact that, when establishing expenditure commitments for building-related matters in particular, it is often impossible, given the complexity and rapidly changing nature of the situations concerned, to accurately predict the volume of services to be performed by lawyers. Accordingly, with a view to ensuring compliance with the principle of anteriority, commitments are often established on the basis of 'high' forecasts.

USE OF APPROPRIATIONS CORRESPONDING TO ASSIGNED REVENUE

These appropriations totalled EUR 20 089.35 in 2018.

**EVALUATION AND EFFECTIVENESS
OF INTERNAL CONTROL, INCLUDING
OVERALL ASSESSMENT OF
COST-EFFECTIVENESS**



4. Evaluation and effectiveness of internal control, including overall assessment of cost-effectiveness and performance

4.1 Assessment of the effectiveness and efficiency of internal control

The European Parliament has adopted minimum internal control standards with reference to international best practice in this field. The Legal Service has set up an organisational structure and internal control systems tailored to the performance of its tasks, taking into account the risks associated with the management environment. The authorising officer by delegation continuously assesses the effectiveness and efficiency of the internal control systems with a view to ensuring that they are functioning as expected and that any weaknesses in the controls are detected and corrected.

As outlined in the assessment of the minimum internal control standards in Annex V, the Legal Service has achieved or is in the process of achieving conformity with these standards.

As regards financial operations, such as engaging law firms, any risks are mitigated by the systematic division of tasks between operational initiator, financial initiator, ex ante verifier, authorising officer and ex post verifier.

The control procedures carried out by operational initiators, ex ante verifiers and authorising officers by subdelegation are performed scrupulously.

Internal financial control was greatly facilitated by the manager (operational initiator) completing a validation sheet setting out the contractual terms which gave rise to the need to settle requests for payment and precise details of the services performed. The (ex ante and ex post) controls are carried out by certain members of the Legal Service, in other words by lawyers, as well as by resource administrators. Staff have been reminded of the rules applicable, and these have also been posted on the Legal Service's intranet site.

4.2 Assessment of the costs and benefits of the controls

Given that these staff members spend only a fraction of their working time performing their role as financial controllers (most of the time they focus on legal and administrative matters), the specific number of hours devoted to financial control was not counted.

In particular, as regards the operational initiators, it is difficult to estimate the time devoted to this task, because the checks on

work carried out by law firms are an intrinsic and inseparable part of the management of legal proceedings. Nevertheless, the introduction of a validation sheet has improved the transparency of financial operations and consequently the effectiveness of financial controls.

Thanks to the well-developed control methods in use and the relatively limited number of financial operations, ex post controls were carried out satisfactorily and at low cost. The

task was made easier by the well-structured financial circuit and the effectiveness of financial controls in the stages prior to ex post controls.

4.3 Summary of internal and external audits

Nothing to report.

STATEMENT OF ASSURANCE



5. Statement of assurance

I, the undersigned, **Freddy Drexler**

Jurisconsult

hereby declare, in my capacity as authorising officer by delegation, that I have reasonable assurance that:

- the information contained in the report presents a true and fair view;
- the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principle of sound financial management;
- the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of self-assessment, ex post controls and remarks by the Internal Audit Service, as well as the lessons learned from the reports of the Court of Auditors for financial years prior to that for which this declaration is being made.

I also confirm that I am not aware of any fact not set down herein that could be prejudicial to the interests of the Institution.

Done at **Luxembourg**

On **09/01/2019**



Signature

ANNEXES



6. Annexes

I. Budgetary implementation overview

		SJ		
Code	Type de crédits	EUR ou %	Formule	
Crédits 2018				
A	Crédits initiaux	1.066.500,00		
B	Crédits finaux	966.500,00		
C	Engagements	389.583,27		
D	Engagements en % des crédits finaux	40%		D=C/B
E	Paielements	143.469,32		
F	Paielements en % des engagements	37%		F=E/C
G	Annulations de crédits finaux 2018	576.916,73		G=B-C-K
H	Annulations en % des crédits finaux	60%		H=G/B
Crédits reportés de 2018 à 2019				
I	Crédits reportés automatiquement de 2018 à 2019	246.113,95		I=C-E
J	Crédits reportés automatiquement de 2018 à 2019 en % des engagements	63%		J=I/C
K	Crédits reportés non-automatiquement de 2018 à 2019			
L	Crédits reportés non-automatiquement de 2018 à 2019 en % des crédits finaux			L=K/B
Crédits reportés de 2017 à 2018				
M	Crédits reportés automatiquement de 2017 à 2018	348.172,79		
N	Paielements sur crédits reportés automatiquement de 2017 à 2018	119.045,13		
O	Paielements sur crédits reportés automatiquement de 2017 à 2018 en % des crédits reportés automatiquement de 2017 à 2018	34%		O=N/M
P	Annulations de crédits reportés automatiquement de 2017 à 2018	229.127,66		P=M-N
Q	Annulations de crédits reportés automatiquement de 2017 à 2018 en % des crédits reportés automatiquement de 2017 à 2018	66%		Q=P/M
R	Crédits reportés non-automatiquement de 2017 à 2018			
S	Paielements sur crédits reportés non-automatiquement de 2017 à 2018			
T	Paielements sur crédits reportés non-automatiquement de 2017 à 2018 en % des crédits reportés non-automatiquement de 2017 à 2018	-		T=S/R
U	Annulations de crédits reportés non-automatiquement de 2017 à 2018			U= R-S
V	Annulations de crédits reportés non-automatiquement de 2017 à 2018 en % des crédits reportés non-automatiquement de 2017 à 2018			V=U/R
Recettes affectées 2018				
W	Crédits de dépenses spécifiques sur recettes affectées courants 2018	20.089,35		
X	Crédits de dépenses spécifiques sur recettes affectées reportés à 2018	8.211,93		
Y	Solde des engagements reportés à 2018 sur crédits de dépenses spécifiques sur recettes affectées			
Z	Paielements sur crédits de recettes affectées 2018 (courants et reportés)	1.800,00		
AA	Paielements sur crédits de recettes affectées 2018 en % des crédits de recettes affectées 2018 (courants et reportés)	6%		AA=Z/(W+X+Y)

II. 2018 Budget implementation statement

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
02...									
023..									
0232.									
02320									
02320-01	FRAIS JURIDIQUES	800.000,00	100.000,00-	700.000,00	278.590,00	39,80	105.078,65	173.511,35	421.410,00
02320-03	FRAIS JURIDIQUES ET DOMMAGES : DOMMAGES, INTERETS ET DETTES ANTERIEURES - SERVICE JURIDIQUE	200.000,00	0,00	200.000,00	50.000,00	25,00	13.000,00	37.000,00	150.000,00
	Total Poste 02320	1.000.000,00	100.000,00-	900.000,00	328.590,00	36,51	118.078,65	210.511,35	571.410,00
	Total Titre 02...	1.000.000,00	100.000,00-	900.000,00	328.590,00	36,51	118.078,65	210.511,35	571.410,00

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
03...									
032..									
0322.									
03220									
03220-07	LIVRES, SOUSCRIPTIONS, JOURNAUX, PERIODIQUES ET PRODUITS MEDIATHEQUES POUR LE SERVICE JURIDIQUE	66.500,00	0,00	66.500,00	60.993,27	91,72	25.390,67	35.602,60	5.506,73
	Total Titre 03...	66.500,00	0,00	66.500,00	60.993,27	91,72	25.390,67	35.602,60	5.506,73
	Total Général	1.066.500,00	100.000,00-	966.500,00	389.583,27	40,31	143.469,32	246.113,95	576.916,73

Poste	Intitulé	Virements	Crédits an. cumulés.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
02...									
023..									
0232.									
02320	Frais juridiques et dommages								
02320-01	Frais juridiques et dommages : frais juridiqu	0,00	20.089,35	20.089,35	0,00	0,00	0,00	0,00	20.089,35
	Total Titre		02...						
	Total Général	0,00	20.089,35	20.089,35	0,00	0,00	0,00	0,00	20.089,35

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Reliquat de Conversion
02...								
023..								
0232.								
02320								
02320-01	FRAIS JURIDIQUES	288.533,32	288.533,32	288.533,32	82.285,55	28,52	206.247,77	0,00
02320-03	FRAIS JURIDIQUES ET DOMMAGES : DOMMAGES, INTERETS ET DETTES ANTERIEURES - SERVICE JURIDIQUE	21.988,00	21.988,00	21.988,00	0,00	0,00	21.988,00	0,00
	Total Poste 02320	310.521,32	310.521,32	310.521,32	82.285,55	26,50	228.235,77	0,00
	Total Titre 02...	310.521,32	310.521,32	310.521,32	82.285,55	26,50	228.235,77	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Reliquat de Conversion
03...								
032..								
0322.								
03220								
03220-07	LIVRES, SOUSCRIPTIONS, JOURNAUX, PERIODIQUES ET PRODUITS MEDIATHEQUES POUR LE SERVICE JURIDIQUE	37.651,47	37.651,47	37.651,47	36.759,58	97,63	891,89	0,00
Total Titre	03...	37.651,47	37.651,47	37.651,47	36.759,58	97,63	891,89	0,00
Total Général		348.172,79	348.172,79	348.172,79	119.045,13	34,19	229.127,66	0,00

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Soldes des Engagements	Crédits disponibles
02...								
023..								
0232.								
02320								
02320-01	FRAIS JURIDIQUES ET DOMMAGES: FRAIS JURIDIQUES	3.000,00	3.000,00	3.000,00	1.800,00	60,00	1.200,00	0,00
02320-03	FRAIS JURIDIQUES ET DOMMAGES: DOMMAGES, INTERETS ET DETTES ANTERIEURES - SERVICE JURIDIQUE	5.211,93	5.211,93	0,00	0,00	0,00	0,00	5.211,93
	Total Poste 02320	8.211,93	8.211,93	3.000,00	1.800,00	60,00	1.200,00	5.211,93
	Total Titre 02...	8.211,93	8.211,93	3.000,00	1.800,00	60,00	1.200,00	5.211,93
	Total Général	8.211,93	8.211,93	3.000,00	1.800,00	60,00	1.200,00	5.211,93

III. List of exceptions - derogations from the rules

EXCEPTIONS TO PROCEDURE

LES DÉCISIONS DÉROGEANT AUX PROCÉDURES ÉTABLIES ET AUX RÉGLEMENTATIONS APPLICABLES							
REF. DOCUMENT	ORDONNATEUR COMPÉTENT	OBJET	MONTANT	AVIS VÉRIFICATEURS	AVIS VÉRIFICATEURS	DÉCISION	DÉCISION
REF. FINORD, CONTRAT, ETC				CONFORME OBSERVATION/ NON CONFORME	JUSTIFICATION	ORDONNATEUR COMPÉTENT	JUSTIFICATION
ED 65009	Monique ECKER	Honoraires avocat affaire tiers responsable		Non conforme	Principe de préalabilité non respecté	Passer outre	Obligation contractuelle

WAIVERS/CANCELLATIONS OF RECEIVABLES

LES PROCÉDURES DE RENONCIATIONS/ANNULATIONS DE CRÉANCE				
REF. DOCUMENT REF. FINORD, CONTRAT, ETC.	ORDONNATEUR COMPÉTENT	OBJET	MONTANT	JUSTIFICATION DE L'ORDONNATEUR QUANT À LA RENONCIATION/ANNULATION
		N/A		

IV. Results of assessments

Rapport ex-post

Les besoins en ressources humaines des différents secteurs du Service juridique sont très différents des besoins budgétaires du Service. Les tâches du Service juridique relatives à l'assistance juridique à l'Institution, de ses organes politiques et de son administration ainsi que celle de la représenter devant les juridictions de l'Union ou nationales, sont accomplies en général par les membres du Service même. En particulier, l'assistance juridique au Parlement et sa représentation devant les juridictions de l'Union en ce qui concerne ses prérogatives institutionnelles (politiques européennes, législation, budget, etc.) sont confiées exclusivement aux juristes membres du service. Il en découle que le montant du poste 2320-01 « Frais juridiques » n'est pas en rapport avec la charge de travail dans le domaine susmentionné. Il est plutôt destiné aux frais liés à l'assistance juridique dans le domaine des contrats et des projets immobiliers. Dans certains cas spécifiques, ce poste couvre aussi des frais dans le domaine de la fonction publique et dans celui des droits des députés.

Le résultat principal du contrôle est le constat que les crédits sous les postes pour lesquels le Service juridique est responsable sont utilisés en mesure décroissante pour l'assistance juridique dans les projets immobiliers et les litiges concernant les immeubles. Dans ce domaine se poursuit d'ailleurs la réduction de ce qui a été dans le passé le recours prépondérant à un même fournisseur.

V. Assessment of the implementation of the minimum internal control standards

SELF-ASSESSMENT SUMMARY TABLE

N° NORME	ACHEVEE	PRESQUE	EN PARTIE	DEMARREE	A DEMARRER
Section 1: mission et valeurs					
1. Mission	■				
2. Valeurs éthiques et organisationnelles				■	
Section 2: Ressources humaines					
3. Affectation du personnel et mobilité	■				
4. Évaluation et développement du personnel	■				
Section 3: Processus de planification et gestion des risques					
5. Objectifs et indicateurs de performance	■				
6. Processus de gestion des risques	■				
Section 4: Opérations et activités de contrôle					
7. Structure opérationnelle	■				
8. Processus et procédures	■				
9. Supervision par le management	■				

N° NORME	ACHEVEE	PRESQUE	EN PARTIE	DEMARREE	A DEMARRER
10. Continuité des opérations	■				
11. Gestion des documents	■				
Section 5: Information et reporting financier					
12. Information et communication			■		
13. Information comptable et financière		■			
Section 6: Évaluation et audit					
14. Évaluation des activités				■	
15. Évaluation des systèmes de du contrôle interne	■				
16. Rapports d'audit	■				

COMMENTS ON THE OUTCOME OF THE ANNUAL SELF-ASSESSMENT OF MICS PERFORMANCE

Normes évaluées achevées - bonnes pratiques

Point 1 Mission: La mission du Service juridique en général ainsi que les missions confiées aux unités et Directions sont clairement définies et visibles à tous les collègues du SJ et du PE via l'intranet du Service juridique.

Point 3 Affectation du personnel et mobilité : Le Service juridique exerce une politique de mobilité interne pour les juristes, à la satisfaction des collègues et de la hiérarchie, en prenant compte des intérêts des collègues en termes de développement de carrière ainsi que de l'intérêt du service.

Point 4 Évaluation de développement du personnel : La performance du personnel est évaluée annuellement dans le cadre de la procédure de notation. Le Service juridique veille à l'adéquation entre les compétences de son personnel et les tâches et objectifs qui lui sont confiés.

Point 5 Objectifs et indicateurs de performance : Le Service juridique définit annuellement ses objectifs généraux ainsi que les objectifs spécifiques confiées à ses unités et directions. Ils sont communiqués à tous les collègues de la Direction générale. Dans le cadre du «Strategic Execution Framework» (SEF) le Service juridique a mis en place des indicateurs clés de performance, qui permettent à l'encadrement de l'évaluation des progrès accomplis par rapport aux objectifs.

Point 6 Processus de gestion du risque : Le Service juridique a établi un registre de risques qui est régulièrement revu et mis à jour.

Point 7 Structure opérationnelle : Le Service juridique a mis en place une structure opérationnelle claire. Un système de délégation de signature ainsi que des pouvoirs d'ordonnateurs est mis en place. L'inventaire des fonctions sensibles est fait régulièrement dans le cadre de la procédure mis en place pour tout le Parlement.

Point 8 Processus et procédures : Le Service juridique a mis en place des manuels de procédures internes tels que le guide contentieux ou le manuel de procédures pour l'unité Ressources (Finances et RH). Des modèles ont été préparés et mis à disposition des collègues, *inter alia*, pour la représentation de l'institution devant les juridictions européennes, la rédaction d'avis juridiques ou des réponses à des réclamations.

Point 9 Supervision par le management : L'encadrement supérieur exerce une supervision de l'exécution budgétaire pour s'assurer de l'efficacité et de l'efficience ainsi que la conformité avec les règles en vigueur. Un contrôle ex-post sur un échantillon d'opérations est mis en place par l'encadrement supérieur.

Point 10 Continuité des opérations : L'encadrement du Service juridique assure la continuité des activités en cas de charge de travail accrue ou de pénurie de personnel dans certaines unités par des mesures de réaffectation temporaire de personnel en interne ou de recrutement d'agents contractuels supplémentaires. Un plan de continuité des opérations a été établi pour garantir la capacité

de l'institution à poursuivre son fonctionnement en cas de perturbation majeure.

Point 11 Gestion des documents : Le Service juridique a mis en place des procédures efficaces de gestion des documents. Une base de données interne (Webajur) permet d'archiver et de retrouver tous les documents des dossiers et affaires juridiques. Tout courrier interne et externe est enregistré. Pour la communication interne au Parlement le SJ utilise systématiquement GEDA. Le Service juridique a pris les dispositions nécessaires afin de s'attacher au nouveau système général de gestion des documents (ERMS) à partir de l'automne 2019, avec un volet spécifique pour le Service juridique (e-greffe). Pour toute communication avec la Cour de Justice un système de courrier électronique mis en place par la Cour à cet effet (ecuria) est utilisé.

Point 15 Évaluation des systèmes de du contrôle interne : Après une analyse du système de contrôle interne au Service juridique, deux vérificateurs ex-ante supplémentaires ont été nommés pour faire face aux absences des autres vérificateurs en place.

Point 16 Rapports d'audit : Le Service juridique assure le suivi des recommandations émises dans les rapports d'audit interne.

Normes évaluées presque achevées - éléments à compléter

Point 13 Information comptable et financière : L'équipe budgétaire du Service juridique tient à jour un tableau Excel et utilise les rapports BO qui permet à l'encadrement supérieur de suivre l'état des crédits et contrôler toutes les dépenses.