



EUROPEAN PARLIAMENT

2009 - 2014

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*Plenary sitting*

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**A7-0114/2013**

25.3.2013

# REPORT

on discharge in respect of the implementation of the budget of the European Insurance and Occupational Pensions Authority for the financial year 2011 (C7-0271/2012 – 2012/2208(DEC))

Committee on Budgetary Control

Rapporteur: Gerben-Jan Gerbrandy

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### **on discharge in respect of the implementation of the budget of the European Insurance and Occupational Pensions Authority for the financial year 2011 (C7-0271/2012 – 2012/2208(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011,
- having regard to the Court of Auditors' report on the annual accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011, together with the Authority's replies<sup>1</sup>,
- having regard to the Council's recommendation of 12 February 2013 (05753/2013 – C7-0041/2013),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>2</sup>, and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority)<sup>4</sup>, and in particular Article 64 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>5</sup>, and in particular Article 94 thereof,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Economic and Monetary Affairs (A7-0114/2013),

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<sup>1</sup> OJ C 388, 15.12.2012, p. 104.

<sup>2</sup> OJ L 248, 16.9.2002, p. 1.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 331, 15.12.2010, p. 48.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

1. Grants the Executive Director of the European Insurance and Occupational Pensions Authority discharge in respect of the implementation of the Authority's budget for the financial year 2011;
2. Sets out its observations in the resolution below;
3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the Executive Director of the European Insurance and Occupational Pensions Authority, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

## 2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### **on the closure of the accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011 (C7-0271/2012 – 2012/2208(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011,
- having regard to the Court of Auditors' report on the annual accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011, together with the Authority's replies<sup>1</sup>,
- having regard to the Council's recommendation of 12 February 2013 (05753/2013 – C7-0041/2013),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>2</sup>, and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority)<sup>4</sup>, and in particular Article 64 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>5</sup>, and in particular Article 94 thereof,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Economic and Monetary Affairs (A7-0114/2013),

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<sup>1</sup> OJ C 388, 15.12.2012, p. 104.

<sup>2</sup> OJ L 248, 16.9.2002, p. 1.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 331, 15.12.2010, p. 48.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

1. Approves the closure of the accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011;
2. Instructs its President to forward this Decision to the Executive Director of the European Insurance and Occupational Pensions Authority, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

### 3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Insurance and Occupational Pensions Authority for the financial year 2011 (C7-0271/2012 – 2012/2208(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011,
- having regard to the Court of Auditors' report on the annual accounts of the European Insurance and Occupational Pensions Authority for the financial year 2011, together with the Authority's replies<sup>1</sup>,
- having regard to the Council's recommendation of 12 February 2013 (05753/2013 – C7-0041/2013),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>2</sup>, and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority)<sup>4</sup>, and in particular Article 64 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>5</sup>, and in particular Article 94 thereof,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Economic and Monetary Affairs (A7-0114/2013),

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<sup>1</sup> OJ C 388, 15.12.2012, p. 104.

<sup>2</sup> OJ L 248, 16.9.2002, p. 1.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 331, 15.12.2010, p. 48.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

- A. whereas the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Insurance and Occupational Pensions Authority ("the Authority") for the financial year 2011 are reliable and that the underlying transactions are legal and regular,
- B. whereas the Authority, a newly created Agency which is located in Frankfurt am Main, was established by Regulation (EU) No 1094/2010 and officially started its operations on 1 January 2011 as an independent authority,
- C. whereas the Authority should be considered in the context of its legal transition from its predecessor, the Committee of European Insurance and Occupational Pensions Supervisors (CEIOPS), and as a result, apart from its new mandate, it has taken over all existing and ongoing tasks and responsibilities from the CEIOPS (all assets, liabilities and all pending operation of CEIOPS were automatically transferred to the newly created Authority),
- D. whereas the Authority is an integral part of the European System of Financial Supervisors and works in close cooperation with its sister authorities, the European Banking Authority and the European Securities and Markets Authority, within a Joint Committee, and with the European Systemic Risks Board,
- E. whereas the Authority's overall allocated budget for the year 2011 was EUR 10 667 000,
- F. whereas in accordance with its Founding Regulation<sup>1</sup>, 55 % of the 2011 budget was financed by contributions from the Member States and the European Free Trade Association (EFTA) countries, and 45 % was financed from the Union budget,
- G. whereas at the end of 2011, the Authority recorded a positive budget outturn of EUR 2 804 969, 81<sup>2</sup>, after deduction of exchange rate differences equal to EUR 2 437, 59, which was then recorded in the accounts as a liability towards the Commission,

### ***Budget and financial management***

- 1. Takes note from the Budget report<sup>3</sup>, that the initial Union contribution to the Authority's budget for 2011 was EUR 4 267 000; notes that that was the first year of the Authority's activities;
- 2. Acknowledges from the annual accounts that the Authority's overall allocated budget for 2011 amounted to EUR 10 667 000; also notes that the total budgetary income was equal to EUR 9 387 070, 78 (including EUR 5 120 035, 36 representing 80 % of the Member States budget cashed in 2011);
- 3. Recalls, from the annual accounts, that the allocated contribution from national supervisory authorities was EUR 6 400 200, while the effectively cashed contribution was EUR 5 120 035,36; invites the Member States to inform the discharge authority about the reasons why the contributions were limited to 80 % of what was initially

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<sup>1</sup> OJ L 331, 15.12.2010, p.12, Article 62(1).

<sup>2</sup> Annual accounts 2011, p. 36.

<sup>3</sup> Budget report for 2011, p. 2.



foreseen; invites the Member States to contribute their full share in the future, when the Authority will be fully set up, as doing otherwise could jeopardise its capacity to carry out properly its assigned tasks;

4. Notes with concern that the provisions of the Financial Regulation are not fully adapted to the Authority's financing scheme, as 55 % of the budget is financed by contributions of Member States and EFTA countries; believes that that issue should be addressed, at the latest, in the course of next revision of the Financial Regulation as regards agencies, and calls on the Commission evaluate this situation and to report on this to the discharge authority;
5. Calls on the Commission to explore all the options for a new long term sustainable financing of the Authority that safeguards its independence in the context of the next review of the agencies' work and financing arrangements by the Commission, which will be presented by 2 January 2014 at the latest;
6. Calls on the Commission to evaluate the possibility of coming up with a proposal ensuring that the budgets of the three European Supervisory Authorities (ESAs) are fully funded by the Union budget;
7. Notes from the annual accounts that the major focus of the authority in 2011 was its establishment and further extension;
8. Stresses the importance of adequately matching the allocated budget and available posts on one hand and the tasks entrusted to the Authority on the other hand, as a mismatch may result in unbalanced staffing as regards the recruitment of the Authority's staff on one hand and the involvement of national experts on the other; expresses concern about the fact that the Commission altered the establishment plan as proposed by the Authority without clearly indicating this; urges the Commission to be fully transparent on this and other issues;
9. Notes the concerns that were raised in the preliminary conclusions of the IMF financial sector assessment of December 2012 on the Union, in which it is recommended to increase the resources and powers of the ESAs in order to enable them to successfully fulfil their mandates, while enhancing their operational independence;
10. Acknowledges from the annual accounts that in the Authority's inauguration meeting, on 10 January 2011, the Management Board adopted and approved the principal financial rules and the Authority's Financial Regulation in order to enable it to execute its powers as a European authority;

### ***Accounting system***

11. Takes note from the annual accounts<sup>1</sup> that the standard and general budget structure adopted by the Authority at the beginning of 2011 needed to be adapted according to its real needs;

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<sup>1</sup> Annual accounts 2011, p. 31.

12. Notes from the annual accounts that on 19 April 2011, the Authority introduced accrual based accounting (ABAC), the accounting system used by the Commission for budgetary accounting; notes, furthermore, that during the transition period, from 1 January to 19 April 2011, the Authority used an Excel-based tool for its budgetary accounting and that, at the time of transition, a report with commitments and payments loaded in ABAC was drawn up;
13. Takes note of the fact that payments made prior to the implementation of ABAC are only reflected in the transition system and not reflected in ABAC; notes that each time a report on budgetary consumption and execution is tracked from ABAC, a manual aggregation is made in an Excel spreadsheet to fully reflect the initial budget and the consumption of commitments and payments for the entire financial year;
14. Acknowledges from the annual accounts that from 2012 onwards, all financial transactions are fully represented in ABAC;
15. Observes from the annual accounts that for general accounting, the Authority implemented SAP on 19 April 2011, a system directly linked to ABAC, which is the system used by the Commission; also notes that until that date, the Authority used SAGE<sup>1</sup>, the system established by CEIOPS for financial accounting, and a transition balance as of 19 April 2011 was established;
16. Notes that in September 2011, the Authority established the asset registration system of the Commission (ABAC Assets) in order to physically track the individual items of the fixed assets (ABAC Assets is integrated in the Authority's accounting system);
17. Welcomes the validation of the Authority's accounting system carried by the external auditor, Deloitte Consulting<sup>2</sup>; notes that the review of the Authority's accounting system took place in October 2012;
18. Acknowledges from Deloitte's report that on the basis of the compliance validation procedures performed, the Authority's accounting system is, in general, compliant with the criteria specified by the Commission (DG Budget);
19. Notes from Deloitte's report that a number of improvement areas (relating to the Authority's user access rights in ABAC not being in line with current responsibilities, the user access management process and the ABAC training related aspects) were identified, which will be addressed by the Authority in 2013; notes, furthermore, that these improvements do not have a significant impact on the overall compliance noted;

### ***Budget execution***

20. Establishes from the annual accounts that the Authority registered a budget execution ratio of 61,68 % for commitments and of 58,84 % for payments at the end of 2011;

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<sup>1</sup> SAGE is a tailor-made accounting system for small and medium-sized business companies, organisations and institutions.

<sup>2</sup> European Banking Authority (EBA), Validation of accounting systems, 19.11.2012, Deloitte.

21. Notes that the commitment execution rate for Title I ("Staff expenditure") was 92,79 % and it represents the main driver of the execution ratio; notes, furthermore, that the high percentage budget execution in Title I, in particular in the first year of the Authority activities, reflects the link between its staff requests and its objectives, and reinforces the case for staff requests in 2012 and in 2013;
22. Takes note from the annual accounts that the main driven factor of the high budget execution ratio was the 100 % realisation of the establishment plan in 2011;
23. Acknowledges from the annual accounts the low commitment execution ratio of 60,41 % for Title II ("Administrative expenditure"); notes that 2011 was a transitional year from CEIOPS to the Authority and a preparatory year for new procedures and requests; calls on the Authority to inform the discharge authority of the actions taken to address that deficiency; calls on the Authority to inform the discharge authority of the actions taken to improve the ratios, as the low execution ratio show difficulties in budget planning and implementation;
24. Notes that according to the Authority, it is expected that a large volume of translations, Regulations and procedures in all official languages of the Union will be processed from 2012 onwards; notes, furthermore, that the Authority has reduced, where possible, the cost of organising meetings, in particular those of the Board of Supervisors and the Management Board, and that that was also the approach followed regarding information and publication costs (the CEIOPS 2010 Annual Report was only published on its website, in order to further cut costs);
25. Notes that according to the Authority, the commitment execution ratio for Title II was average because the Authority's idea was to find areas where costs could be cut, and that idea prevailed over the fact that there were resources available;
26. Acknowledges from the annual accounts the extremely low commitment execution ratio of 11,73 % for Title III ("Operational expenditure"); calls on the Authority to inform the discharge authority of the actions taken to improve that ratio, as the low execution ratio shows difficulties in budget planning and implementation;
27. Notes that, according to the Authority, the commitment execution ratio for Title III was very low due to the decision not to start spending, nor to carry forward, the resources allocated to the information technology (IT) projects in such core areas without a clear strategic decision from the Board of Supervisors; notes, furthermore, that in October 2011 the Board of Supervisors adopted the Authority's Data Specifications Report, including the exchange of individual information for identified needs, and mandated the Information Technology and Data Committee (ITDC) to further develop the Data Specifications Report;
28. Acknowledges that, according to the annual accounts, the ITDC had to commence procurement and implementation of IT systems in February 2012;
29. Notes that in 2011, according to the Authority's annual report<sup>1</sup>, commitments amounted

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<sup>1</sup> Annual report 2011, p. 38.

to EUR 6 579 663 or 62 % of the 2011 budget, of which EUR 6 276 158,59 have been paid and EUR 303 504,79 were automatically carried over to 2012;

### *Procurement procedures*

30. Acknowledges from the Court of Auditors that the audited procurement procedures were not fully consistent with the provisions of the Financial Regulation; calls on the Authority to ensure that all new contracts are awarded in full compliance with Union procurement rules;
31. Notes that the Authority has recruited a Procurement Officer as of 1 June 2012 and that procurement workflows have been established, staff members have received awareness and training sessions related to Union procurement rules, procurement related templates have been developed and all tender procedures are launched according to the relevant Union procurement rules;

### *Recruitment procedures*

32. Takes note that the Authority has brought its recruitment procedures in line with the Court of Auditors' recommendations; calls on the Authority to inform the discharge authority of any further actions it will take to improve the recruitment procedures; considers that some of the provisions of the Staff Regulations may present a considerable administrative burden; therefore encourages the Commission to allow for a certain degree of simplification under Article 110 of the Staff Regulations in regard to the agencies;
33. Notes from the annual accounts<sup>1</sup> that 2011 was a crucial year for the Authority in setting up and extending the human resources team in order to adequately source its new functions and tasks; notes that at 31 December 2012, the Authority's staff included 46 temporary agents, six contract agents and four seconded national experts, which makes a total of 56 agents;

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34. Refers, in respect of the other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of ... 2013<sup>2</sup> on the performance, financial management and control of the agencies.

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<sup>1</sup> Annual accounts 2011, p. 47-48.

<sup>2</sup> Texts adopted, P7\_TA-PROV(2013)...

1.3.2013

## **OPINION OF THE COMMITTEE ON ECONOMIC AND MONETARY AFFAIRS**

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Insurance and Occupational Pensions Authority for the financial year 2011  
(C7-0271/2012 - 2012/2208(DEC))

Rapporteur: Werner Langen

### **SUGGESTIONS**

The Committee on Economic and Monetary Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions in its motion for a resolution:

1. Acknowledges that the European Parliament has been strongly in favour of the creation of EIOPA and believes that the Authority is a key actor in order to create more stable and safer financial markets. The European Union needs stronger and better coordinated supervision at Union level.
2. Welcomes the opinion of the Court of Auditors on the reliability of the accounts (which have been deemed to present the financial position 'fairly, in all material respects') and on the legality and regularity of the underlying transactions ('legal and regular in all material respects');
3. Calls for remedial action to be taken as soon as possible in view of the concerns expressed by the Court of Auditors, in spite of the difficulties encountered during the development stage of a new European authority;
4. Finds that the expenditure, in particular on administration, was so minimal that the provision of IT equipment could not be carried out according to the objectives;
5. Calls for an immediate improvement in the professionalism of the Authority's work, and calls for IT targets to be met as a matter of course in future;
6. Expects the validation of the accounting system which was requested to be carried out by the Accounting Officer as soon as possible;

7. Considers it indispensable for a European supervisory authority that the procurement procedure is in complete accordance with the Financial Regulation, the award criteria are laid down at the outset, tasks are allocated in writing and all the requirements of the Union rules on procurement are complied with;
8. Calls on the Authority to ensure, as soon as possible, the establishment of selection boards and the transparency of recruitment procedures while ensuring diversity and a high level of competence of its staff;
9. Calls on the Court of Auditors to examine carefully in 2013 the improvements promised by the Authority;
10. Recalls the key role of the Authority in the implementation of the insurance regulation and the new tasks allocated to it; considers that the new tasks entrusted to the European Supervisory Authorities should be accompanied by new resources and a more efficient system of spending;
11. Concludes that the current financing of EIOPA, with a mixed-financing arrangement, is inflexible, creates administrative burden, and poses a threat to the Agencies' independence;
12. Calls for the Commission to explore options for a new long term sustainable financing of EIOPA, which safeguards its independence in the next review of the Agencies' work and financing arrangements; the Commission shall present the review of the Agencies by 2 January 2014 at the latest;
13. Calls on the Commission to evaluate the possibility to come up with a proposal entailing ESAs' budgets to be fully funded by the Union budget.

## RESULT OF FINAL VOTE IN COMMITTEE

<b>Date adopted</b>	26.2.2013
<b>Result of final vote</b>	+: 44 -: 0 0: 1
<b>Members present for the final vote</b>	Burkhard Balz, Elena Băsescu, Sharon Bowles, Udo Bullmann, Nikolaos Chountis, George Sabin Cutaş, Leonardo Domenici, Derk Jan Eppink, Diogo Feio, Markus Ferber, Elisa Ferreira, Ildikó Gáll-Pelcz, Jean-Paul Gauzès, Sven Giegold, Sylvie Goulard, Liem Hoang Ngoc, Gunnar Hökmark, Syed Kamall, Othmar Karas, Wolf Klinz, Rodi Kratsa-Tsagaropoulou, Philippe Lamberts, Werner Langen, Astrid Lulling, Hans-Peter Martin, Arlene McCarthy, Sławomir Nitrás, Ivari Padar, Alfredo Pallone, Antolín Sánchez Presedo, Olle Schmidt, Peter Simon, Theodor Dumitru Stolojan, Ivo Strejček, Sampo Terho, Marianne Thyssen, Corien Wortmann-Kool, Pablo Zalba Bidegain
<b>Substitute(s) present for the final vote</b>	Pervenche Berès, Sari Essayah, Sophia in 't Veld, Olle Ludvigsson, Thomas Mann, Nils Torvalds, Roberts Zile
<b>Substitute(s) under Rule 187(2) present for the final vote</b>	Alejandro Cercas

## RESULT OF FINAL VOTE IN COMMITTEE

<b>Date adopted</b>	19.3.2013						
<b>Result of final vote</b>	<table style="width: 100%; border: none;"> <tr> <td style="width: 100px;">+:</td> <td style="text-align: right;">23</td> </tr> <tr> <td>-:</td> <td style="text-align: right;">3</td> </tr> <tr> <td>0:</td> <td style="text-align: right;">0</td> </tr> </table>	+:	23	-:	3	0:	0
+:	23						
-:	3						
0:	0						
<b>Members present for the final vote</b>	Inés Ayala Sender, Zuzana Brzobohatá, Andrea Češková, Ryszard Czarnecki, Tamás Deutsch, Martin Ehrenhauser, Jens Geier, Gerben-Jan Gerbrandy, Ingeborg Gräßle, Cătălin Sorin Ivan, Bogusław Liberadzki, Jan Mulder, Eva Ortiz Vilella, Monika Panayotova, Aldo Patriciello, Crescenzo Rivellini, Paul Rübig, Petri Sarvamaa, Bogusław Sonik, Bart Staes, Georgios Stavrakakis, Michael Theurer						
<b>Substitute(s) present for the final vote</b>	Chris Davies, Derk Jan Eppink, Edit Herczog, Monika Hohlmeier, Ivailo Kalfin, Agnès Le Brun, Véronique Mathieu Houillon, Derek Vaughan						