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on the Integrated Internal Control Framework
(2012/2291(INI))

Committee on Budgetary Control

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MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

on the Integrated Internal Control Framework

(2012/2291(INI))

The European Parliament,

- having regard to the Treaty on the Functioning of the European Union (TFEU),
 - having regard to Opinion No 2/2004 of the European Court of Auditors on the ‘single audit’ model (and a proposal for a Community internal control framework)¹,
 - having regard to the Commission communication on a roadmap to an integrated internal control framework (COM(2005)0252),
 - having regard to the Commission communication on the Commission action plan towards an integrated internal control framework (COM(2006)0009),
 - having regard to the first half-yearly report on the scoreboard for the application of the Commission action plan towards an integrated internal control framework published on 19 July 2006 (SEC(2006)1009), pursuant to Parliament’s request in its resolution on discharge in respect of the financial year 2004,
 - having regard to the interim progress report of the Commission published in March 2007 (COM(2007)0086), outlining progress and announcing some additional actions,
 - having regard to the Commission communication of February 2008 (COM(2008)0110) and the Commission staff working paper annexed thereto (SEC(2008)0259),
 - having regard to the Commission communication of February 2009 on the impact report on the Commission action plan towards an integrated internal control framework (COM(2009)0043),
 - having regard to Rule 48 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A7-0189/2013),
- A. whereas under Article 317 TFEU the Commission implements the budget on its own responsibility, on the basis of the principles of sound financial management, in cooperation with the Member States;
- B. whereas the principle of effective internal control is one of the budgetary principles set out in the Financial Regulation following its amendment by Regulation (EC, Euratom) No 1995/2006, as proposed by the Commission in the action plan referred to above;
- C. whereas the most effective means for the Commission to demonstrate that it is genuinely

¹ OJ C 107, 30.4.2004, p. 1.

committed to ensuring transparency and sound financial management is to do all it can to support measures seeking to enhance the quality of financial management, with a view to obtaining a positive statement of assurance (DAS¹) from the European Court of Auditors (ECA);

- D. whereas all the institutions and the Member States have to cooperate in order to restore European citizens' trust in the financial performance of the Union;
- E. whereas in order to support the strategic objective of receiving a positive statement of assurance from the ECA, the Commission adopted in January 2006 the action plan towards an integrated internal control framework (the 'Action Plan'), drawing on the recommendations of the ECA², Parliament's resolution on discharge in respect of the financial year 2003³ and the ECOFIN conclusions of 8 November 2005;
- F. whereas the Action Plan addressed 'gaps' in the Commission's control structures at the time and identified 16 areas for action by the end of 2007, taking into account that improvement of financial management in the Union must be supported by close monitoring of controls in the Commission and the Member States;

Implementation of the Action Plan

1. Points out that the progress made in achieving the objectives of the Action Plan has to be measured not only by the achieving of each action but also by its impact on reducing errors in the underlying transactions;
2. Notes that the Commission itself stated that the Action Plan was fully completed at the beginning of 2009, although 3 of the 16 original actions could not be implemented or were being taken forward in other ways;
3. Points out in particular that Article 32 of the new Financial Regulation establishes the principle of effective and efficient internal control, and that Article 33 of the same regulation stipulates that when presenting revised or new spending proposals the Commission shall estimate the costs and benefits of the control system as well as the risk of error;
4. States also that, with regard to the concept of 'tolerable level of risk', the Commission chose to complete this action by defining the concept of 'residual risk of errors';
5. Deplores the fact that the simplification of the 2007-2013 legislation has not been as extensive as hoped;
6. Deplores the fact that the commitment made by the Commission to reach a fully positive DAS has not been fulfilled, and points out in particular that, in its 2011 statement of assurance report, the Court concluded that overall payments were materially affected by error and assessed that the supervisory and control systems were in general partially effective;

¹ Abbreviation of the French term 'Déclaration d'assurance'.

² Opinion No 2/2004 (OJ C 107, 30.4.2004, p. 1) (the 'Single Audit' Opinion).

³ OJ L 196, 27.7.2005, p. 4.

7. Notes that the overall rate of error in underlying transactions increased from 3.3 % to 3.7 % in 2010, reaching 3.9 % in 2011; deplors the reversal of the positive trend that has occurred in recent years, and fears that the rate of error will grow in the coming years;
8. Notes that the Commission has maintained its objective of obtaining a positive DAS, whilst Parliament deeply deplored, in its resolution on discharge for 2011, the fact that payments remain materially affected by error;
9. Calls on the Commission to take the necessary steps to achieve a trend of a consistent decrease in the error rate;

What is wrong?

10. Shares the views of the Court of Auditors and the Commission¹ as regards the fact that the single audit scheme does not work and that the control systems set up by the Member States are not functioning to their full potential;
11. Makes reminder, in this regard, that in 2011, in the area of regional policy, for over 60 % of the errors identified by the Court of Auditors, Member State authorities had sufficient information to identify and correct some of the errors before asking for reimbursement from the Commission;
12. Notes that complex and opaque rules hinder the implementation and auditing of programmes; is concerned that this may result in a large number of errors and provide an opportunity for fraud;
13. Notes that the Commission's audit bodies cannot rely on the findings of the national audit bodies of the Member States;
14. Notes that there is a fundamental discrepancy between the Court of Auditors, which believes that errors can be prevented, and the Commission, which relies on making subsequent financial corrections and on recovering funds; urges, therefore, the Member States to step up their monitoring of the implementation of programmes at grassroots level;

What is to be done?

15. Calls on the Commission to strictly apply Article 32(5) of the new Financial Regulation if the level of error is persistently high, and consequently to identify the weaknesses in the control systems, analyse the costs and benefits of possible corrective measures and take or propose appropriate action in terms of simplification, improvement of control systems and redesign of programmes or delivery systems;
16. Calls on the Member States to strengthen their supervisory and control systems and, in particular, to ensure the reliability of their indicators and statistics;
17. Notes with concern that in 2010 and 2011, in regional policy, the Court of Auditors found

¹ Contributions by Kersti Kaljulaid and Manfred Kraff at the hearing on the integrated internal control framework organised by CONT on 22 April.

that the Commission cannot fully rely on and draw assurance from the work of national audit authorities, and calls on the Member States to remedy that situation;

18. Calls on the Member States to assume full responsibility for their accounts and to submit reliable data to the Commission using national management declarations signed at the appropriate political level;
19. Calls on the Commission to motivate the Member States to cooperate with a view to ensuring that taxpayers' funds are used in accordance with the principles of sound financial management, either through appropriate benefits or through strict sanctions or the suspension of the flow of funds; asserts that this would help to renew EU citizens' trust in the EU and its institutions;
20. Calls on the Commission to harmonise procedures within its departments;
21. Notes with concern that the weaknesses in the work of national authorities revealed by the Court of Auditors could also be the result of 'an inherent flaw and conflict of interest of the shared management system itself'¹ as in order to get single audit status from the Commission, national audit authorities are required to be effective whilst at the same time the reported error rate should be below 2%, which could be an incentive to under-report the irregularities;
22. Calls on the Commission, consequently, to be more rigorous when certifying the national management and audit authorities and to put in place the right incentives and an effective system of sanctions;
23. Calls on the appropriate EU institutions to assess whether setting the error rate at 2 % is appropriate and attainable for all areas of EU policy;

Follow up on 2011 discharge to the Commission

24. Reiterates its call to the Member States to issue national management declarations at the appropriate political level and asks the Commission to establish a template for such declarations;
25. Considers that the principle of a compulsory national management declaration should be incorporated into the interinstitutional agreement accompanying the decision on the Multiannual Financial Framework;
26. Points out that 'the ongoing absence of a credible system of national declarations will keep haunting the confidence and trust that EU citizens can have in the macro and EU money and EU money managers'²;
27. Makes reminder that the three first priority actions required from the Commission by Parliament when granting discharge for the year 2011 aim to pave the way to further progress in the DAS question;

¹ Contribution by Kersti Kaljulaid at the hearing on the integrated internal control framework organised by CONT on 22 April.

² Contribution by Jules Muis at the same hearing.

28. Makes particular reminder that the Commission should annually adopt, for the first time in September 2013, a communication to the European Parliament, the Council and the Court of Auditors with a view to making public all the amounts in nominal terms recovered in the course of the preceding year through financial corrections and recoveries for all management modes at the level of the Union and the Member States¹;
29. Insists that this communication should be presented in due time in order to be scrutinised by the ECA before publishing its annual report;
30. Reiterates its encouragement to the Commission to make progress in disclosing more precise and reliable data concerning recoveries and financial corrections and to present information reconciling as far as possible the year in which payment is made, the year in which the related error is detected and the year in which recoveries or financial corrections are disclosed in the notes to the accounts;²
31. Points out that all the actions taken in order to reduce the error rates should be complemented by a new culture of performance; the Commission services should define in their management plan a number of targets and indicators meeting the requirements of the Court of Auditors in terms of relevance, comparability and reliability; in their annual activity reports, the services should measure their performance in summarising the results achieved when contributing to the main policies pursued by the Commission; this 'departmental' performance will be complemented by a global evaluation of the performance of the Commission in the evaluation report provided for by Article 318 TFEU³;
32. Makes reminder that the Commission should modify the structure of the above-mentioned evaluation report, distinguishing internal policies from external ones and focusing, within the section relating to internal policies, on the Europe 2020 Strategy as being the economic and social policy of the Union; the Commission should place the emphasis on the progress made in the achievement of the flagship initiatives;
33. Furthermore underlines that performance indicators should be fully integrated in all proposals for new policies and programmes;
34. Requests that the guidance given by Parliament to the Commission in paragraph 1 of the resolution accompanying its decision on discharge for 2011 as regards how to draft the evaluation report provided for by Article 318 TFEU should be incorporated into the interinstitutional agreement accompanying the decision on the Multiannual Financial Framework;

Performance-based budget

35. Shares the view expressed by the European Court of Auditors that it is not meaningful to attempt to measure performance without having budgeted on the basis of performance indicators⁴, and calls for the establishment of a performance-based public budgeting

¹ Resolution accompanying the decision to grant the 2011 discharge to the Commission, point 1a.

² Resolution accompanying the decision to grant the 2011 discharge to the Commission, point 61.

³ Resolution accompanying the decision to grant the 2011 discharge to the Commission, points 1 ab, ae, af.

⁴ Contribution of Kersti Kaljulaid at the hearing on the integrated internal control framework organised by

model in which each budget line is accompanied by objectives and outputs to be measured by performance indicators;

36. Asks the Commission to set up a working group composed of representatives of the Commission, the Parliament, the Council and the Court of Auditors with a view to considering the necessary measures to be taken in order to introduce such a performance-based budget and to draft a time-scheduled action plan in this regard;

Simplification

37. Calls on all the parties involved in the decision-making process concerning the post-2013 legislation and programmes to bear in mind the need to respect the categorical imperative of simplification by reducing the number of programmes and defining proportionate and cost-effective controls and simplified eligibility rules and cost methods;

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38. Instructs its President to forward this resolution to the Council, the Commission, the European Court of Auditors and the governments and parliaments of the Member States.

EXPLANATORY STATEMENT

In June 2005, the Commission adopted a road map to an integrated internal control framework. The aim was to fulfil its commitment to reaching a positive statement of assurance (DAS) before the end of its mandate. The implementation of the action plan started in 2006.

This working document firstly aims to assess the progress made and the results achieved by the European Commission in implementing this roadmap. In a second part, this document raises issues and questions on the future of the integrated internal control framework.

1. The roadmap to an integrated internal control framework: origin, content and achievement.

1.1. Origin

In 2005, the Commission decided to take action to strive for a positive statement of assurance (DAS). For the 10th time the European Court of Auditors indicated in November 2010 that it had no reasonable assurance for payments under all parts of general budget. Moreover, during the 2003 discharge procedure, the Parliament and the Council urged the Commission to act to solve this situation. Finally, the Financial Perspective exercise (2006-2013), offered opportunities to change the legal bases and thus provided the possibility to activate additional levers to reach a positive DAS.

In order to obtain a positive DAS, the Commission focussed its effort on the improvement of the internal control framework. Why?

Firstly, the monitoring system and internal control did not offer sufficient guarantees for the Court of Auditors to obtain a positive statement of assurance on the legality and regularity of underlying transactions.

Secondly, in a 2004 special report, the European Court of auditors pointed out the failures of the internal audit framework in use in the EU and then gave advice to enhance the audit model.

Thirdly, the Commission received a clear political mandate to reform the internal audit model. According to the Wynn report on the discharge for the year 2003, the Parliament clearly called on the Commission to draw up an action plan for the implementation of a Community internal control framework.

In its recommendation to the Parliament for the 2003 discharge, the Council also invited the Commission to pursue its efforts to further develop a clear and comprehensive audit and control strategy.

1.2. The content

The road map has been designed to reduce the gap between the existing audit framework and

the audit model drawn up by the Court of Auditors. The audit model proposed by the Court - so called the Single Audit model - is based on an integrated chain of actors who work coherently and with common principles and are responsible for their own controls at each stage of the process.

The implementation of such model supposes that the Commission undertakes the required actions at its level, but also that the Member states be fully involved in this reform. as they handle actually 80 % of the EU funds under shared management.

On the basis of a gap assessment, the Commission decided to undertake sixteen concrete actions divided into four themes.

The first theme concerns the simplification and common control principles (action 1-4). The action 1 which deals with the simplification aims at avoiding that the difficulties in applying the eligibility criteria lead to illegalities and irregularities. The 2nd and 3rd actions concern the establishment of common principles and the harmonisation of the presentation of control strategies used by the Commission and the Members states. The goal is to provide clearer and more comprehensive evidence that supervisory system and controls are in place and are able to manage correctly the risk of error. The last action under this theme is to initiate a dialogue with the Parliament and the Council on risks to be tolerated in the underlying transactions. It is a means to provide clarification to the Court on the expectations of the discharge authorities.

The second theme refers to management declarations and audit assurance (action 5- action 8). The aim is to provide reasonable assurance on the regularity and legality of the underlying transactions at each level of implementation of EU budget. The accountability of each actor would be reinforced and it would become easier for the Commission to give evidence at its level that the EU funds are managed in a correct manner. To reach its objective, the Parliament argued that the Members states provided ex ante Disclosure Statement and ex post declaration of Assurance at the highest political level. But its proposal met some opposition in the Ecofin Council. To reconcile these different stands, the Commission proposed to designate a national coordinating body per policy area which gives synthesis reports on operational level management declarations (action 5). The Commission wished also to examine the utility of management declarations outside shared and indirect centralised management mode (action 6). Finally, the Commission set out its will to promote more broadly the role of independent audits and national Supreme Audit Institutions in order to provide an additional assurance on underlying transactions (actions 7 and 8).

The third theme aims to maximise the level of control which can be achieved without increasing the committed resources (actions 9 to 11). For this purpose, the action plan promotes firstly a better coordination between the control bodies to minimise duplication of work. More precisely, this action involves the sharing of results of work between auditors and their follows up as well as the definition of a common audit strategy and a better coordination in planning of audits (action 9). Secondly, the action plan focuses on the cost/benefit approach in the control of the risk of errors in the underlying transactions. The objective is to reach an appropriate balance between the costs and the benefits of controls (actions 10 and 11).

The fourth and last theme of the action plan addresses the heterogeneous nature of individual EU policies and thus contains actions to close sector-specific gaps (actions 12 to 16). Firstly,

on the basis of the gaps identified in each policy area, the Commission's services took steps to close these gaps via the Annual Management Plans and report on progress in the Annual Activity Reports (action 12). Secondly, several actions are designed to enhance the controls on structural funds which are most subject to the risk of errors (actions 13 to 15). Among these initiatives, the Commission proposed to conduct further analyses on the existing failures in the supervisory system in order to strengthen the existing guidance and to promote the Contracts of Confidence by which the Member States can commit themselves to give audit assurance on an annual basis (actions 13 to 15). Finally, the last action concerns the implementation of common guidelines per policy family (action 16).

1.3. The progress made in the implementation of the action plan

The progress made has to be measured by two criteria: the achievement of the action plan and its impact on the reduction of errors on the underlying transaction.

- The progress made in the achievement of the action plan

In its last assessment¹, the Commission considered that the action plan was totally completed at the beginning of 2009. The implementation of the plan was delayed compared to the initial schedule which planned the deadline at the end of 2007.

However, the statement of the Commission calls for some nuances.

First, if 13 on 16 original actions were effectively achieved, 3 could not be implemented or were being taken forward in other ways. Among these 3 actions, the first one is the establishment of common internal control principles in the proposal for the revised Financial Regulation (action 2). As the Commission did not reach a political agreement to include specific provisions on internal control, the objective of this action has been achieved through the article 28A, which establishes the principle of effective and efficient internal control in implementing the budget. The second action concerns the inter-institutional dialogue on the risk of errors (action 4). As the notion of tolerable level of risk could not be included in the Financial Regulation, the Commission chose to complete this action in defining the concept of "residual risk of errors" and focusing its effort on the recoveries in case of errors. The third action concerns the utility of management declarations outside shared and indirect centralised management (action 6). It was cancelled but only to be taken forward in another way.

Secondly, among the actions considered as achieved, some can be perceived as deceptive in relation to **what was expected. For instance, the simplification of 2007-2013 legislation has not been as extensive as hoped because the action plan was drawn up too close from the adoption of the 2007-2013 legislation to bring significant changes. Another example is the tolerable risk of errors regarding the underlying transactions. The discussion on this point is still ongoing but no satisfactory solution has completely emerged to this point.**

- The impact of the action plan on the reduction of errors on the underlying transaction.

¹ See Commission Communication, Impact Report on the Commission Action Plan towards an Integrated Internal Control Framework, COM (2009) 43 final.

The impact of the action plan cannot be perceived as fully satisfactory. Actually, the Commission has not yet received a positive DAS statement from the Court of Auditors. It is the eighteen years of negative DAS.

More precisely, in its 2011 Statement of Assurance report, the Court concluded that overall payments were materially affected by error. It assessed also that the supervisory and control systems were, in general, partially effective. The Court concluded to a correct management of funds and an effective internal control only in the areas of the administrative expenditure and the external relation, aid and enlargement policy.

Moreover, no significant improvement has been observed in comparison to 2010 Statement of Assurance. The global rate of errors on underlying transactions has increased: 3.7 % to 3.9 %. Although this rate has decreased in regional policy, it has risen in agriculture and rural development policy.

Thus the progress made at the beginning of the programming period could have reached a limit now although the Commission has constantly recalled that the results would not be immediate.

2. The hearing on 22 April 2013: the main challenges.

2.1. Follow up on the discharge 2011

There is only one question to debate when it comes to the action plan towards integrated internal control: why did the Commission not reach a positive DAS?

Did the action plan fail? Was it badly framed or implemented?

And now, what does the Commission intend to do?

But the debate on the integrated internal control takes also place in the framework of the follow up of the discharge resolution for the financial year 2011 as adopted by the Plenary in April 2013 which gives some new guidance to the Commission.

The three first priority actions required from the Commission by this last discharge resolution aim indeed to pave the way to new progress in the DAS query.

The communication on the defence of the EU budget, the first priority action, will give to the Commission the opportunity to demonstrate how efficient its recovery system is.

Secondly, the exchanges of good practices between the services of the Commission in charge of the financial management as required by the Parliament should have some positive impact on the error rate, and when it comes to evaluating the financial performance, the third priority, the Parliament strongly encourages the Commission to make a shift towards a new performance culture.

2.2. Simplification imperative

As to the simplification imperative, (see abovementioned action 1 to 3) there is no doubt that this principle should be applied to the next programming period 2014-2020. It goes without

saying that the simplification is a responsibility shared by the all the institutions taking part in the decision making process and that the Parliament should also bear in mind this categorical imperative.

2.3. Management declarations and audit assurance

As regards management declarations and audit assurance the new financial regulation introduces specific tools in the form of annual declarations at different levels.

Member States management authorities shall annually provide the Commission with their accounts accompanied by a management declaration, an annual summary of their final audit report and of controls and an opinion from an independent audit body (Article 59 of the new Financial Regulation (EU, Euratom) No 966/2012).

In addition, Member States may provide voluntary declarations signed at appropriate level based on this information.

The quality of those declarations will be of utmost importance as indeed the discharge exercises have demonstrated that the first problem encountered with the current annual summaries system concerns the reliability of the figures produced by the Member States.

At various occasions the Parliament deplored that the annual summaries introduced in the legislation as result of the inter-institutional agreement on the financial perspectives 2006-2013 was not a valuable source of information for judging the compliance or performance of beneficiaries. In the resolution accompanying its decision on discharge for the financial year 2011, the Parliament requests that the Commission analyses the strengths and weaknesses of national control systems on the basis of the received annual summaries and demands that the Commission takes immediate action to ensure that the next annual summaries are useful for assessing the performance of beneficiaries.

The Parliament also calls on the Commission to establish in the short term, in cooperation with Member States, a model for national management declarations which will make them meaningful and comparable and to assist the Member States in providing those voluntary management declarations as referred to in Article 59(5) of the new Financial Regulation (EU, Euratom) No 966/2012 by promoting best practices.

2.4. Tolerable risk of error, compliance and performance approaches.

The concept of tolerable risk of error was first introduced at EU level by the European Court of Auditors in its “single audit opinion” 2/2004. The Court reasoned that “any control system is a trade-off between the cost of operating the defined intensity of checks on the one hand and the benefit these procedures bring on the other. In the Community context the benefit involves reducing the risk that funds are wasted and containing the risk of error to a tolerable level”.

The Commission included the Court's suggestions in its action plan towards an integrated internal control framework and pointed out in its Communication “Towards a common understanding of the concept of tolerable risk of error”, COM (2008)866, that the additional costs of supplementary controls should be kept in mind when defining new control strategies.

The uniform benchmark of 2% or the materiality threshold does not take account of the different risk profiles of policies. It would be conceivable, according to the Commission, that the budgetary authority would set different materiality thresholds considering the political imperatives, the benefits of a policy, the inherent risk, the potential for further simplification and the additional cost associated with reducing error rates through more controls.

So far the Parliament considered that the tolerable error risk approach should not be an isolated and narrow technical instrument. It should be an integrated element in the overall management of the budget and should help the implementation of the budget in a more rational and flexible way by allowing a greater margin for those who implement it, and taking specific account of the cost of control, whether incurred by the Commission or the Member States.

This cautious attitude is aligned with the permanent views expressed by the Parliament that the error rate should be consistently decreased.

In its last discharge resolution, the Parliament expressed his dismay about the increase of the most likely error rate because it reverses the positive trend observed in the preceding years and calls on the Commission, therefore, to take the necessary steps to achieve a trend that shows a consistent decrease. The Parliament is also of the opinion that reaching this target is an essential part of getting full value for EU expenditure in the future and progressing towards a positive DAS.

But this parliamentary attitude in favour of the lowest acceptable error rate is in a way counterbalanced by the new developments toward more performance evaluation.

In its discharge activity the Parliament takes on board the analysis of the Court focussing “on getting result from the budget”.

Pursuant to article 318 TFUE, the Commission is obliged to report on the evaluation of the Union's finances based on the results achieved and according to the Treaty it is an important element together with the special reports of the Court, which feeds the assessment of the Parliament when deciding on the discharge. So, the compliance approach is more and more complemented by a results driven approach.

In other words the classical DAS approach based on compliance audits and determining the relative cost of the EU policies is complemented by the performance approach based on the achieved results.

Both approaches should be pursued, i.e. the diminution of the cost of the EU polices and the maximisation of their benefits. In its last discharge report the Parliament echoed the Courts recommendations concerning the measurement of the policy results through clear targets and indicators about European added value and insisted that impact indicators should have deadlines and quantified targets associated to them. The Parliament insists also on the need to ensure the consistency between the objectives, indicators and targets foreseen in the management plan of the Commission services and reported in the annual activity reports.

2.5. Compliance and performance approaches: the two sides of the coin.

Costs and results are intrinsically linked in the political judgement performed by the Parliament when granting the discharge; this assessment should rely on a more formalised model. In that way current performance auditing practice is perhaps a turning point in the discharge history and the DAS query. The question is to know whether it would be possible to formalise the performance evaluation approach in a comparable model as the one of the DAS.

Any progress in this way should be only possible with the good cooperation of all the stakeholders involved, i.e. the European Court of Auditors and the budgetary authority but also the national governments and administrations, the supreme audit institutions and national parliaments.

For more information: **Control systems - European Commission**

http://ec.europa.eu/budget/biblio/documents/control/control_en.cfm

Stauner Gabriele (2) - European Parliament

[http://www.europarl.europa.eu/RegistreWeb/search/simple.htm?language=EN&fulltext=2008%2F0110 \(COD\)&auteur=Stauner+Gabriele](http://www.europarl.europa.eu/RegistreWeb/search/simple.htm?language=EN&fulltext=2008%2F0110%20(COD)&auteur=Stauner+Gabriele)

RESULT OF FINAL VOTE IN COMMITTEE

Date adopted	28.5.2013
Result of final vote	+: 23 -: 0 0: 0
Members present for the final vote	Inés Ayala Sender, Zigmantas Balčytis, Zuzana Brzobohatá, Andrea Češková, Ryszard Czarnecki, Martin Ehrenhauser, Jens Geier, Ingeborg Gräßle, Bogusław Liberadzki, Monica Luisa Macovei, Jan Mulder, Eva Ortiz Vilella, Monika Panayotova, Crescenzo Rivellini, Paul Rübig, Petri Sarvamaa, Bart Staes, Georgios Stavrakakis, Michael Theurer
Substitute(s) present for the final vote	Philip Bradbourn, Monika Hohlmeier, Karin Kadenbach, Véronique Mathieu Houillon, Markus Pieper, Barbara Weiler