The meeting opened at 8.37 on Thursday, 5 October 2023, with Monika Hohlmeier (Chair) presiding.

5 October 2023, 8.30 – 8.40

1. **Adoption of agenda**
   The draft agenda was adopted in the form shown in these minutes.

2. **Chair’s announcements**

3. **Approval of minutes of meetings**
   - 18 July 2023
   - 4 September 2023
   The minutes were approved.

*** **Voting time** ***

4. **Possibilities to increase the reliability of audits and controls by national authorities in shared management**
   CONT/9/08481  
   2022/2020(INI)

   **Rapporteur:** Monika Hohlmeier (PPE) PR – PE731.616v01-00 AM – PE752.911v01-00
   **Responsible:** CONT
   **Opinions:** AGRI
Adoption of draft report

**Decision:** The draft report was adopted with 26 votes in favour to 0 against, with 0 abstentions.

***End of vote***

*The meeting adjourned at 8.47 and resumed at 8.51*

* * *

5 October 2023, 8.40 – 10.15

5. **European Court of Auditor’s Annual Report 2022**
   
   **CONT/9/13258**
   
   **Rapporteur:** Isabel García Muñoz (S&D)
   
   - Presentation of the Annual Report concerning financial year 2022 by the President of the Court Tony Murphy
   - In the presence of Commissioner Johannes Hahn responsible for Budget and Administration and ECA reporting Member Jan Gregor

   **The following spoke:** Monika Hohlmeier, Tony Murphy, Johannes Hahn (Commissioner responsible for Budget and Administration), Isabel García Muñoz, Jan Gregor (ECA Member), Olivier Chastel, Viola von Cramon-Taubadel, Joachim Kuhs, Luke Ming Flanagan, Petri Sarvamaa, Daniel Freund, Carlos Coelho.

5 October 2023, 10.15 – 11.45

6. **2022 discharge: General budget of the EU - Commission**
   
   **CONT/9/12735**
   
   **2023/2129(DEC) COM(2023)0391[01] – C9-0248/2023**
   
   **Rapporteur:** Isabel García Muñoz (S&D)
   
   **Responsible:** CONT
   
   - Hearing with Commissioner Johannes Hahn, responsible for Budget and Administration on the Integrated Financial and Accountability Reporting (IFAR) 2022, in the presence of ECA reporting Member Jan Gregor
   - Presentation of the Annual report on internal audits carried out in 2022 as contained in the IFAR 2022, by Agnieszka Kaźmierczak, Director-General of the European Commission’s Internal Audit Service

   **The following spoke:** Monika Hohlmeier, Tony Murphy (ECA President), Johannes Hahn (Commissioner responsible for Budget and Administration), Agnieszka Kaźmierczak (European Commission, DG of Internal Audit Service), Isabel García Muñoz, Petri Sarvamaa, Joachim Kuhs.

7. **Any other business**

8. **Next meetings**
• 12 October 2023
• 25-26 October 2023

The meeting ended at 11.43
Results of roll-call votes

Contents

4. Possibilities to increase the reliability of audits and controls by national authorities in shared management.................................................................................................................................5
   FINAL VOTE BY ROLL CALL........................................................................................................5

Key to symbols:
+ : in favour
- : against
0 : abstention
4. Possibilities to increase the reliability of audits and controls by national authorities in shared management

**FINAL VOTE BY ROLL CALL**

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<td>Beatrice Covassi, Isabel García Muñoz, Maria Grapini, Hannes Heide, Victor Negrescu, Sándor Rónai</td>
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- : against
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### Attendees

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<td>Evelyn Waldherr</td>
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<td>Hans Stander</td>
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Kameliya Velcheva

* (P) = Председател/Presidente/Předseda/Formand/Vorsitzender/Esimees/Πρόεδρος/Chair/Président/Predsjednik/Puheenjohtaja/Ordförande

(VP) = Заместник-председател/Vicepresidente/Místopředseda/Næstformand/Stellvertretender Vorsitzender/Aseesimees/Vice-Chair/Potpredsjednik/Priekšsēdētājs/Pirmininko pavaduotojas/Alelnok/Viči Chairman/Ondervoorzitter/Wiceprzewodniczący/Vice-Presidente/Vicepreşedinte/Podpredsednik/Vice ordförande

(M) = Член/Miembro/Člen/Medlem/Mitglied/Parlamendiliige/Βουλευτής/Member/Membre/Član/Membro/Deputāts/Narys/Képviselő/Lid/Członek/Membro/Clen/Poslanec/Jäsen/Ledamot

(F) = Длъжностно лице/Funcionario/Úředník/Tjenestemand/Beamter/Ametnik/Υπάλληλος/Official/Fonctionnaire/Dužnosnik/Funzionario/Ierēdnis/Pareigūnas/Tisztviselő/Ufficial/Ambtenaar/Funcionário/Funcţionar/Úradník/Uradnik/Virkamies/Tjänsteman
Thursday, 5 October 2023, 08:30-08:40

1. ADOPTION OF AGENDA

2. CHAIR’S ANNOUNCEMENTS

The Chair draws attention to the following points:

Interpretation was requested in the following languages:
DE, EN, FR, IT, EL, ES, PT, HU, PL, RO and HR

Webstreaming
The meeting will be webstreamed and can be followed live via the CONT webpage.

Adoption of Coordinators’ recommendations
The Summary of Coordinators’ recommendations from the Coordinator’s meeting on 20 September 2023 was circulated to Members on 26 September 2023.

If no objections are received before the end of the meeting, these recommendations will be deemed approved.
3. **APPROVAL OF MINUTES OF MEETINGS**

- 18 July 2023
- 4 September 2023

***Voting time***

4. **POSSIBILITIES TO INCREASE THE RELIABILITY OF AUDITS AND CONTROLS BY NATIONAL AUTHORITIES IN SHARED MANAGEMENT**

CONT/9/08481 2022/2020(INI)

**Adoption of draft report**

Rapporteur: Monika Hohlmeier (EPP)

Administrator: Susana Delmas Costa

Opinion: AGRI

Shadow Rapporteurs: Victor Negrescu (S&D), Michal Wiezik (Renew), Joachim Kuhs (ID), Luke Ming Flanagan (The Left)

In the draft report, the rapporteur, Mrs Hohlmeier, analyses the main problems that Member States’ authorities and control bodies have to face to implement, control and audit EU expenditure and proposes recommendations on possible ways to increase the reliability of audits under shared management.

The rapporteur also highlights that digitalisation together with clearer rules and an adequate allocation of resources to the control and auditing tasks will result into a more robust and reliable audit work in line with the applicable EU and international standards and provide reasonable assurance on EU expenditure.

CONT Members have tabled 49 amendments, which together with the opinion from the AGRI Committee, form the basis of the compromise amendments proposed by the rapporteur, which focus on the key areas of the report, such as the divergences in ECA’s and the Commission’s error rates, the limitations of the Single Audit Approach and the possibilities to overcome the shortcomings detected by ECA in the way audit authorities perform their work.

The draft report is available on the CONT website.

***End of voting time***
Thursday, 5 October 2023, 08:40-10:15

5. European Court of Auditor’s Annual Report 2022

CONT/9/13258

Presentation of the Annual Report concerning financial year 2022, by the President of the Court, Tony Murphy In the presence of Commissioner Johannes Hahn, responsible for Budget and Administration, and ECA reporting Member Jan Gregor

Rapporteur: Isabel García Muñoz
(S&D)

Administrators: Hans Stander, Benoît Lefort

Shadow Rapporteurs: Monika Hohlmeier (EPP), Olivier Chastel (Renew), Viola von Cramon-Taubadel (Greens), Ryszard Czarnecki (ECR), Joachim Kuhs (ID), Luke Ming Flanagan (The Left)

The President of the European Court of Auditors, Mr Tony Murphy, will present the main conclusions of the annual report of the Court as to the financial year 2022.

According to Article 287 of the TFEU, the ECA draws up an annual report at the end of each financial year. This report, including the statement of assurance (DAS - Déclaration d’Assurance) concerning the reliability of the accounts and the legality and regularity of the underlying transactions, is considered by the Council and the Parliament in the framework of the discharge procedure under Article 319 of the TFEU.

The presentation of the European Court of Auditors Annual Report is a decisive point in the discharge cycle related to the year 2022, that was started with the exchange of views with the Directors-General of the Commission on 21 September 2023. Upon examination of all relevant documents and a series of hearings with Commissioners, Parliament will decide in spring 2024 - acting on a recommendation from the Council - whether to grant discharge to the Commission and other EU bodies in respect of the implementation of the EU budget for the year 2022, including the NextGenerationEU programme.

The elements particularly relevant for the discharge are the error rate calculated by the ECA on the basis of their extensive audit work on the compliance of EU revenue and expenditure with rules and regulations, the budgetary and financial management and the particular audit findings and conclusions for the different MFF headings. For 2022, also the Russian invasion in Ukraine and its implications for the EU’s energy supply and turbulence on the financial markets are particularly relevant, as well as the achievements concerning major EU policies such as the European Green Deal and the digital transition. On the latter, the Court has re-established the practice of reporting on performance in chapter 3 of the Annual Report, replacing the separate annual report on performance that was published in 2019, 2020 and 2021.

The 2022 Annual Report as well as the 2022 EU Audit in brief will be published on Thursday, 5 October 2023. It will also be available on the CONT website after publication.

CONT Timetable

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<tr>
<td>Deadline for Opinion giving</td>
<td>AFET, AGRI, CULT, DEVE, EMPL, ENVI, FEMM, LIBE, REGI, TRAN</td>
<td>25 January 2024</td>
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<td>1 February 2024</td>
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<td>Deadline for Amendments</td>
<td>CONT</td>
<td>8 February 2024, 12:00</td>
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<td>CONT</td>
<td>7 March 2024</td>
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<td>April II 2024</td>
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Thursday, 5 October 2023, 10:15-11:45
6. **2022 DISCHARGE: GENERAL BUDGET OF THE EU - COMMISSION**

CONT/9/12735 2023/2129(DEC)

*Hearing with Commissioner Johannes Hahn, responsible for Budget and Administration, in the presence of ECA reporting Member Jan Gregor*

*Presentation of the Integrated Financial and Accountability Reporting 2022 (IFAR), including the Annual report on internal audits carried out in 2022, in the presence of Agnieszka Kaźmierczak, Director-General of the European Commission’s Internal Audit Service*

Rapporteur: Isabel García Muñoz (S&D)

Administrator: Hans Stander, Benoît Lefort

Shadow Rapporteurs: Monika Hohlmeier (EPP), Olivier Chastel (Renew), Viola von Cramon-Taubadel (Greens/EFA), Ryszard Czarnecki (ECR), Joachim Kuhs (ID), Luke Ming Flanagan (The Left)

The integrated financial and accountability reporting package (IFAR) brings together comprehensive information on the implementation, performance, results, sound financial management and protection of the EU budget for the financial year 2022. It consists of five reports:

- the 2022 Annual Management and Performance Report and its annexes provide an overview of the performance, management and protection of the EU budget, including the performance and compliance aspects of the Recovery and Resilience Facility (RRF);
- the 2022 Consolidated Annual Accounts of the European Union contain financial information on the activities during the year;
- the Report on the Follow-up to the Discharge for the 2021 financial year reports on how the Commission proceeded with the requests made by the European Parliament and the Council of the European Union during the discharge procedure;
- the Commission Report to the Discharge Authority on Internal Audits carried out in 2022 presents a synthesis of the recommendations made by the Internal Audit Service (IAS) and the actions taken on those recommendations to improve the Commission’s governance, risk management and control processes;
- the Long-term Forecast of Future Inflows and Outflows of the EU Budget (2024–2028) provides the payments and revenue forecast covering the new multiannual financial framework (MFF), and the European Union Recovery Instrument – NextGenerationEU (NGEU).

The year 2022 was characterised by the unprovoked and unjustified invasion of Russia in Ukraine and its immediate impact on many EU policies, ranging from energy supplies to reception of refugees and from barring Russian participation in EU programmes to turbulence on financial markets, leading to higher interest rates. Also, the fall-out of the COVID-19 pandemic and the measures taken to mitigate its impact continued to play a major role in the EU’s actions, with the implementation of the Recovery and Resilience Facility firmly progressing in its implementation stage.

In 2022, the final adopted budget amounted to EUR 182.2 billion of commitment appropriations and EUR 170.0 billion of payment appropriations. NGEU reinforced the key programmes by an additional EUR 277.8 billion of commitment appropriations and EUR 64.3 billion of payment appropriations inscribed in the EU budget as external assigned revenue. Outstanding commitments (commonly referred to as RAL – reste à
liquide), which are committed amounts not yet paid, stood at EUR 452.8 billion at the end of 2022, compared to EUR 341.6 billion at the end of 2021, an increase of 32.6 %, mainly caused by the additional funds committed from the RRF.

All the relevant documents can be found on the CONT website.

CONT Timetable

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7. Any other business

8. Next meetings

- 12 October 2023
- 25-26 October 2023
NEWS FROM POLICY DEPARTMENT - BUDGETARY AFFAIRS

RECENT PUBLICATIONS

Publications Catalogue 2019 - 2023

CONT

At a Glance  “Nominations for Members of the European Court of Auditors: Slovakia”
At a Glance  “The use of contract agents in decentralised EU agencies”
Briefing  “Sponsorships of EU Presidencies: stocktaking and perspectives”
Briefing  “The Role of Investigative Journalism to Uncover Fraud and Corruption in Europe”
Study  “The use of contract agents in decentralised EU agencies”
At a Glance  “Nominations for Members of the European Court of Auditors: Hungary”
Briefing  “Preventing EU funds from ending up with individuals or companies tied to the EU-Russia sanctions list”
At a Glance  “Nominations for Members of the European Court of Auditors: Slovakia”
Briefing  “Cohesion policy investments and Next Generation EU recovery fund: state of play of the monitoring and controls”
Briefing  “Rule of law-related ‘super milestones’ in the recovery and resilience plans of Hungary and Poland”
Briefing  “Financial support for the treatment and accompanying of Ukrainian refugees”
At a Glance  “The European Commission’s Use of Consultants in Preparing Legislation”
Study  “The European Commission’s use of consultants in preparing legislation”
At a Glance  “Nominations for Members of the European Court of Auditors: Estonia”
Briefing  “Gender equality in the college of the European Court of Auditors (October 2022)”
Briefing  “Instruments and Tools at EU Level and Developed at Member State Level to Prevent and Tackle Fraud - ARACHNE”
At a Glance  “Nominations for Members of the European Court of Auditors: Lithuania”
Briefing  “Tracking the EU Commissioners’ commitments - Von der Leyen Commission, 2019 - 2024: Johannes Hahn”
Workshop Proceedings “EU customs control mechanisms and their possible improvement”
Briefing  “Technical support provided to EU Member States”
Briefing  “EU customs control mechanisms and their possible improvement”

BUDG

Briefing  “Ukraine: Financing of reconstruction and the role of the EU budget”
Briefing  “Budgetary aspects of EU defence policy”
In-Depth Analysis “Recovery and Resilience Dialogue with the European Commission”
Briefing “EU Financial assistance to Africa and Latin America 2021-2027”
Briefing “Human and Financial Resources in Decentralised EU Agencies”
In-Depth Analysis “The rising cost of European Union borrowing and what to do about it”
Briefing “Statistical own resources: Examples of the gender pay gap and food waste”
At a Glance “The tools for protecting the EU budget from breaches of the rule of law: the Conditionality Regulation in context”
Briefing “Financial impact of the war in Ukraine: current and future challenges for the EU budget”
Study “The tools for protecting the EU budget from breaches of the rule of law the Conditionality Regulation in context”
Briefing “EU external action and crisis response: is the EU budget fit for purpose?”
Workshop Proceedings “The Role of the EU budget in International Climate Finance”
Study “The tools for protecting the EU budget from breaches of the rule of law the Conditionality Regulation in context”
Briefing “The Role of the EU Budget in International Climate Finance”
Briefing “Research for REGI, CONT and BUDG Committees - Cohesion Policy Calendar (2021-2027 and 2014-2020 Programming Periods)”
Workshop Proceedings “The EU borrowing strategy for NGEU: design, challenges and opportunities”

FORTHCOMING PUBLICATIONS

BUDG
Briefing “Follow-up questions to the WS on "EU borrowing costs: drivers and dynamics - A comparative perspective”
Study “The impact of inflation on the financing of EU policies”
Study “Options for a stronger and more agile EU budget”

CONT
Study “The future of digitalisation of budgetary control”
Study “Due diligence in EU institutions procurement rules and practices”
Study “Transparency and accountability of EU funding for NGOs active in EU policy areas within EU territory”

FORTHCOMING EVENTS

CONT
Workshop “Preventing EU funds from reaching sanctioned individuals or companies” (6 November 2023)

Policy Department for Budgetary Affairs - poldep-budg@ep.europa.eu
INFO NOTE

Expertise: New Framework Call for Tenders

The current framework contract for expertise in the field of EU budget, serving both BUDG and CONT, will expire in April 2024.

In order to ensure business continuity for both the outgoing and new committees, the Policy Department for Budgetary Affairs has launched a new procedure, again covering both BUDG and CONT areas of interest. Deadline for submissions is 20 November 2023. These new framework contracts should then start in July 2024 and run for 5 years, covering the entire 10th parliamentary term.

In accordance with the Financial Regulation, the contract notice has been published electronically, and all relevant documents are available online:

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