

# DRAFT AGENDA OF THE EXPLANATORY SCREENING MEETING FOR SERBIA

Analytical examination of the *acquis* on

## Chapter 32 – FINANCIAL CONTROL<sup>1</sup>

Date: Thursday 17 October 2013

Venue: Conference Centre Albert Borchette AB-3A, Rue Froissart, 36 – Brussels

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Time	Subject	EC Speaker
09:15	Welcome	DG ELARG
	Opening remarks	DG ELARG Serbian Delegation
	Introduction	
Session 1	Public Internal Financial Control (PIFC) and External Audit	DG BUDG
10:00	Public Internal Financial Control (PIFC)	
10:45	Questions and Answers	
11:15	Coffee break	
11:30	External audit	
12:15	Questions and Answers	
12:30	Lunch Break	

There is no Community specific *acquis*, but internationally accepted frameworks (COSO) and standards (INTOSAI, IPPF, etc.) apply:

### COSO II ERM Framework

<http://www.coso.org>

### Internal Control

<http://www.intosai.org/issai-executive-summaries/intosai-guidance-for-good-governance-intosai-gov.html>

### Internal Audit

This site provides information on the International Professional Practices Framework (IPPF):

<https://na.theiia.org/standards-guidance/pages/standards-and-guidance-ippf.aspx>

### External Audit

This site provides all relevant information:

<http://www.intosai.org/issai-executive-summaries/1-founding-principles.html>

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<sup>1</sup> This meeting is recorded and webstreamed

- Founding Principles
- Prerequisites for the Functioning of Supreme Audit Institutions
- Fundamental Auditing Principles
- Auditing Guidelines

<b>Session 2</b>	<b>Protection of the EU's Financial Interests</b>	<b>DG OLAF</b>
<b>14:00</b>	PFI Regulation and its Protocols	
<b>14:45</b>	Questions and Answers	
<b>15:00</b>	Coffee Break	
<b>15:15</b>	Anti-Fraud Coordination Service (AFCOS)	
<b>16:00</b>	Questions and Answers	
<b>16:15</b>	Protection of the euro against counterfeiting (non-penal aspects only)	
<b>17:00</b>	Questions and Answers	
<b>17:15</b>	<b>Closing Remarks</b>	<b>Serbian Delegation</b> <b>DG ELARG</b>

### Acquis Communautaire Chapter 32, in Relation to the Protection of EU's Financial Interests

The OLAF website provides references to the overall legal framework:  
[http://ec.europa.eu/anti\\_fraud/about-us/legal-framework/index\\_en.htm](http://ec.europa.eu/anti_fraud/about-us/legal-framework/index_en.htm)

*Consult EUR-Lex on this part of Financial Control in EUR-Lex section [01.60.60](http://eur-lex.europa.eu/en/legis/latest/chap016060.htm) (<http://eur-lex.europa.eu/en/legis/latest/chap016060.htm>); CELEX references in brackets below*

#### General (Basis is Article 325 of the TFEU)

- 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 (OJ L 298, 26.10.2012, p. 1–96) **(32012R0966)**
- Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1–111) **(32012R1268)**

#### Communication of irregularities

- Commission Regulation (EC) N° 1681/1994 of 11 July 1994 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the structural policies and the organization of an information system in this field (OJ L 178, 12.7.1994) **(31994R1681)**
- Commission Regulation (EC) N° 2035/2005 of 12 December 2005 amending Regulation (EC) No 1681/94 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the structural policies and the organisation of an information system in this field (OJ L 328, 15.12.2005) **(32005R2035)**
- Commission Regulation (EC) N° 1831/1994 of 26 July 1994 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the Cohesion Fund and the organization of an information system in this field (OJ L 191, 27.7.1994) **(32003R1831)**
- Commission Regulation (EC) N° 2168/2005 of 23 December 2005 amending Regulation (EC) No 1831/94 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the Cohesion Fund and the organisation of an information system in this field (OJ L 345, 28.12.2005) **(32005R2168)**
- Commission Regulation (EC) N° 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006) **(32006R1828)**
- Commission Regulation (EC) N° 846/2009 of 1 September 2009 amending Regulation (EC) No 1828/2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general

provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 250, 23.9.2009) **(32009R0846)**

- Commission Regulation (EC) N° 1848/2006 of 14 December 2006 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the common agricultural policy and the organisation of an information system in this field and repealing Council Regulation (EEC) No 595/91 (OJ L 355, 15.12.2006) **(32006R1848)**
- Commission Regulation (EC) N° 498/2007 of 26 March 2007 laying down detailed rules for the implementation of Council Regulation (EC) No 1198/2006 on the European Fisheries Fund (OJ L 120, 10.5.2007) **(32007R0498)**
- Commission Regulation (EU) N° 1249/2010 of 22 December 2010 amending Regulation (EC) No 498/2007 laying down detailed rules for the implementation of Council Regulation (EC) No 1198/2006 on the European Fisheries Fund (OJ L 341, 23.12.2010) **(32010R1249)**
- Commission Regulation (EC) N° 718/2007 of 12 June 2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA) (OJ L 170, 29.6.2007) **(32007R0718)**
- Commission Regulation (EC) N° 80/2010 of 28 January 2010 amending Regulation (EC) No 718/2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA) (OJ L 25, 29.1.2010) **(32010R0080)**
- Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council Regulation (Euratom) No 1074/1999. *Official Journal L 248, 18/09/2013 P. 0001 - 0022.*

#### **PIF Convention: Cooperation to Protect the CEC's Financial Interests**

- Council Act of 26 July 1995 drawing up the Convention on the protection of the European Communities' financial interests. *Official Journal C 316, 27/11/1995 P. 0048 – 0048.* **(31995F1127(03))**;
- Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests. *Off. Journal C 316, 27/11/1995 P. 0049–0057.* **(41995A1127(03))**;
- Council Act of 27 September 1996 drawing up a Protocol to the Convention on the protection of the European Communities' financial interests. *Official Journal C 313, 23/10/1996 P. 0001 – 0001.* **(31996F1023(01))**;
- Protocol drawn up on the basis of Article K.3 of the Treaty on European Union to the Convention on the protection of the European Communities' financial interests - Statements made by Member States on the adoption of the Act drawing up the Protocol. *Off. Journal C 313, 23/10/1996 P.0002-0010.* **(41996A1023(01))**;
- Council Act of 19 June 1997 drawing up the Second Protocol of the Convention on the protection of the European Communities' financial interests. *Official Journal C 221, 19/07/1997 P.11–11.* **(31997F0719(02))**;
- Second Protocol, drawn up on the basis of Article K.3 of the treaty on European Union, to the Convention on the protection of the European Communities' financial interests - Joint Declaration on Article 13 (2) - Commission Declaration on Article 7. *Official Journal C 221, 19/07/1997 P. 0012 - 0022.* **(41997A0719(02))**

#### **Protection of the euro against counterfeiting (first pillar aspects)**

- Council Regulation (EC) No 1338/2001 of 28 June 2001 laying down measures necessary for the protection of the euro against counterfeiting. *Official Journal L 181, 04/07/2001 P. 0006 - 0010.* (32001R1338) + AMENDMENT: Council Regulation (EC) No 44/2009 of 18 December 2008 amending Regulation (EC) No 1338/2001 laying down measures necessary for the protection of the euro against counterfeiting **(32009R0044)**
- Council Regulation (EC) No 1339/2001 of 28 June 2001 extending the effects of Regulation (EC) No 1338/2001 laying down measures necessary for the protection of the euro against counterfeiting to those Member States which have not adopted the euro as their single currency. *Official Journal L 181, 4/7/01 P.11–11.* **(32001R1339)** + AMENDMENT: Council Regulation (EC) No 45/2009 of 18 December 2008 amending Regulation (EC) No 1339/2001 extending the effects of Regulation (EC) No 1338/2001 laying down measures necessary for the protection of the euro against counterfeiting to those Member States which have not adopted the euro as their single currency (OJ L 17, 22.1.2009, p. 4–4) **(32009R0045)**
- Communication from the Commission to the European Parliament and to the Council concerning the implementation and continuation of the Pericles programme for the protection of the euro against counterfeiting; COM/2005/0127 final; **(52005DC0127)**
- Council Decision 2001/923/EC of 17 December 2001 establishing an exchange, assistance and training programme for the protection of the euro against counterfeiting ("Pericles" programme). *Official Journal L 339, 21/12/2001 P. 0050 – 0054.* (32001D0923, **no longer in force**). AMENDMENT: Council Decision 2006/849/EC of 20 November 2006 amending and extending Decision 2001/923/EC establishing an exchange, assistance and training programme for the protection of the euro against counterfeiting (the Pericles programme) **(32006D0849)** + **Amendment 2006/75/EC**
- Council Decision 2001/924/EC of 17 December 2001 extending the effects of the Decision establishing a training, exchange and assistance programme for the protection of the euro against counterfeiting ("Pericles"

programme) to the Member States which have not adopted the euro as the single currency. *Official Journal L 339, 21/12/2001 P. 0055 – 0055.* (32001D0924, **no longer in force**). AMENDMENT: Council Decision 2006/850/EC of 20 November 2006 extending to the non-participating Member States the application of Decision 2006/849/EC amending and extending Decision 2001/923/EC establishing an exchange, assistance and training programme for the protection of the euro against counterfeiting (the Pericles programme) **(32006D0850) + Amendment 2006/76/EC**

- 2003/861/EC: Council Decision of 8 December 2003 concerning analysis and cooperation with regard to counterfeit euro coins. *Official Journal L 325, 12/12/2003 P. 0044 – 0044.* **(32001D0924)**
- 2003/862/EC: Council Decision of 8 December 2003 extending the effects of Decision 2003/861/EC concerning analysis and cooperation with regard to counterfeit euro coins to those Member States which have not adopted the euro as their single currency. *Official Journal L 325, 12/12/2003 P. 45 – 45.* **(32003D0862)**
- Council Regulation (EC) No 2182/2004 of 6 December 2004 concerning medals and tokens similar to euro coins. *Official Journal L 373, 21/12/2004 P. 0001 – 0006.* **(32004R2182)** + AMENDMENT: Council Regulation (EC) No 46/2009 of 18 December 2008 amending Regulation (EC) No 2182/2004 concerning medals and tokens similar to euro coins ( OJ L 17, 22.1.2009, p. 5–6) **(32009R0046)**
- Council Regulation (EC) No 2183/2004 of 6 December 2004 extending to the non-participating Member States the application of Regulation (EC) No 2182/2004 concerning medals and tokens similar to euro coins. *Official Journal L 373, 21/12/2004 P. 0007 – 0007.* **(32004R2183)** + AMENDMENT: Council Regulation (EC) No 47/2009 of 18 December 2008 amending Regulation (EC) No 2183/2004 extending to the non-participating Member States the application of Regulation (EC) No 2182/2004 concerning medals and tokens similar to euro coins ( OJ L 17, 22.1.2009, p. 7–7) **(32009R0047)**
- 2005/37/EC: Commission Decision of 29 October 2004 establishing the European Technical and Scientific Centre (ETSC) and providing for coordination of technical actions to protect euro coins against counterfeiting. *Official Journal L 019, 21/01/2005 P. 0073 – 0074.* **(32005D0037)**
- 2001/912/EC: Decision of the European Central Bank of 8 November 2001 on certain conditions regarding access to the Counterfeit Monitoring System (CMS) (ECB/2001/11) **(32001D0912)**
- Regulation (EU) No 1210/2010 of the European Parliament and of the Council of 15 December 2010 concerning authentication of euro coins and handling of euro coins unfit for circulation **(32010R1210)**