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**REPORT FROM THE COMMISSION TO THE EUROPEAN COURT OF
AUDITORS, THE COUNCIL AND THE EUROPEAN PARLIAMENT**

Member States' Replies to the European Court of Auditors' 2015 Annual Report

{SWD(2017) 101 final}

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1. INTRODUCTION

When the European Court of Auditors (the Court) published its 2015 Annual report on 13 October 2016, the Commission in accordance with the Financial Regulation¹ immediately informed Member States of the details of the report which relate to the management of funds for which they are responsible. Member States were also invited to reply to a questionnaire focusing on three main themes:

- (1) regularity of transactions in the major EU spending areas in shared management with a particular focus on root causes of errors;
- (2) performance of the EU budget highlighting on the one hand links between EU priorities in the context of the Europe 2020 strategy for smart, sustainable and inclusive growth and national priorities, and, on the other hand performance at project level in shared management;
- (3) follow-up of the Court's recommendations to Member States.

This report provides a summary of the Member States' replies. It is accompanied by a Staff Working Document (SWD), which presents the Member States' replies in more detail.

2. SUMMARY OF THE MEMBER STATES' REPLIES

2.1. ROOT CAUSES OF ERRORS, AND ACTIONS ADDRESSING ERRORS

Member States were provided with a list of 19² examples of main root causes of legality and regularity errors in the EU expenditure and were asked to mark the extent of their relevance by using the categories "fully relevant", "relevant in most respect", "relevant in some respect", and "not relevant". The examples were based on findings made by the Court and the Commission as well as reservations formulated in the Annual Activity Reports of the relevant Directorates-General of the Commission over a two-year period.

The consolidated replies for the Common Agricultural Policy (CAP) and Cohesion policy are summarised in *table 1*, which shows the top four statements ranked by the Member States either as "fully relevant" or as "not relevant". An overview of the consolidated Member States' replies is provided in *Graph 1* and *Graph 2* in *Annex 1*.

¹ Article 162(5) of Regulation (EU, Euratom) No 966/2012.

² SWD, page 114.

Table 1 – Main root causes of errors in the CAP and Cohesion policy according to MS' replies

Statements more frequently considered by Member States as " <u>fully relevant</u> "	Statements more frequently considered by Member States as " <u>not relevant</u> "
<ul style="list-style-type: none"> • Statement 17 "Need of more initiatives for ensuring a genuine simplification for beneficiaries and programmes' implementation" (15 MS – BE, BG, CY, DE, EE, EL, ES, FI, FR, HU, LU, PT, RO, SE, UK) • Statement 1 "Number and complexity of rules and gold-plating" (9 MS – AT, CZ, DE, EL, ES, FI, FR, LU, SE) • Statement 11 "Need of raising awareness; targeted training, and, development and delivery of detailed methodological support and guidance for national and regional authorities and final beneficiaries" (8 MS – BE, BG, CY, EE, EL, PL, RO, SK) & Statement 18 "Knowledge and experience sharing, and dissemination of good practices at national and/or at EU level on improving widespread weaknesses/deficiencies/errors" (8 MS – BE, CY, EL, LU, PT, RO, SK, UK) <u>having the same weight</u> • Statement 12 "Need of more or better resources and administrative capacity building" (6 MS – ES, HR, IT, PT, RO, SK) 	<ul style="list-style-type: none"> • Statement 2 "Incorrect transposition of applicable EU legislation into national laws" (24 MS – BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PT, RO, SE, SI, SK, UK) • Statement 10 "Inefficient sanction mechanism for non-compliance or low sanction rate for non-compliance" (21 MS – AT, BG, CY, DE, DK, EE, EL, ES, FI, FR, IE, LT, LU, MT, NL, PT, RO, SE, SI, SK, UK) • Statement 7 "Insufficient quality and up-date of the Land Parcel Identification System (LPIS)" (17 MS – BE, BG, DE, DK, ES, FI, FR, HU, IE, LT, LU, NL, PL, SE, SI, SK, UK) • Statement 16 "Insufficient introduction of changes by new legal and/or regulatory and/or procedural frameworks likely to have a significant impact on the causes of errors" (16 MS – AT, BG, CY, DE, DK, EL, ES, FR, IE, LT, LU, NL, PT, RO, SE, SK).

An additional analysis per major EU spending area was also performed which confirms the trends of the consolidated replies, except for the following:

- *For CAP and cohesion policy*, the Member States have also top ranked as "fully relevant" for the root causes of errors the sufficient knowledge in applying procurement and State aid rules, and for the *CAP only* – the complex eligibility rules.
- *For cohesion policy*, the Member States have also top ranked as "not relevant" for the root cause of errors the better use of information to detect and correct errors.

The Member States provided examples of actions to address the root causes of errors:

i) Simplifying rules

Several Member States, for example DE, EL, FR, HR, HU, PT, SE, UK, considered that complex rules, increasing number of legislation and jurisprudence, legal and audit differences while interpreting various legal provisions and rules, excessive audit documentation and administrative burden, needs of administrative capacity building, difficulties while applying exemptions from general legal provisions or rules are amongst the main causes for high risks and errors in the EU expenditure.

In order to remedy the situation Member States, for example CZ, DE, DK, FI, FR, LT, LU, LV, MT, NL, PT, SI, SK, UK, stated that they continue their simplification efforts like streamlining of national eligibility rules to the bare minimum needed and not gold-plating the EU regulations, using Simplified Cost Options, lump sum grants, use of indirect costs or unit costs or average costs, introducing a standard rate for indirect costs or flat rate options provided in the legal framework and associated delegated acts.

An example was provided by DE³ which replied that 'for the 2014-2020 ESF operational programme at federal level, the settlement system for five aid guidelines was successfully simplified, so that only personnel expenses and professional fees are settled individually. All other cost items, such as indirect administration and material costs, are now settled by applying a flat rate, on top of the personnel expenses and fees settled individually. No supporting documents are required for expenses settled by applying a flat rate'.

It is worthwhile noting that overall the Member States considered the simplification measures as positive experience and good practices.

Member States have gained practical experience with opportunities for simplification. However, further simplification is needed, considering in particular reduction of administrative burden and efficiency of controls at reasonable cost.

ii) Further improving the systems and promoting good practices

Member States continue their efforts in improving the systems for managing European Structural and Investment Funds (ESI Funds) by focusing on preventive measures and good practices in a wide range of areas, for instance:

- Developing a procurement implementation plan, establishing a dedicated Procurement Team to provide advice, and IT systems for public procurement.
- Carrying out management verifications and systems audits (notably in relation to public procurement and State aid rules) before payment of EU expenditure and/or before final payment, if and where possible.
- Implementing actions plans, notably in relation to interruption of payment deadlines and suspensions, which address root causes of errors, weaknesses in the management and control systems and deficiencies in the EU spending.
- Conducting meetings with beneficiaries, stakeholders, and local authorities who are major grant and EU funds recipients to discuss common eligibility, procurement, State aid and other issues and developing best practice case studies.

Ex ante conditionalities in the area of public procurement and State aid have been useful in putting in place preventive measures and improving systems for the programming period 2014-2020.

Member States are committed to ensuring effectively functioning management and control systems. However, there is a further need for better knowledge and expertise, experience sharing and dissemination of good practices at EU and national level.

iii) Strengthening the preventive and corrective capacity

Several Member States (e.g. AT, BE, CY, LU, IE, PL, PT, SK) highlighted the importance of pro-active preventive, detective and corrective measures in the CAP and cohesion policy, with a particular focus on for instance continuous training, comprehensive guidance and detailed checklists, and removal of conditions that are difficult to comply with or to check. Other measures include meetings between competent national and regional authorities and EU projects' promoters and stakeholders (notably to discuss the management and functioning of ESI Funds, the eligibility rules, etc.), and a risk assessment system making it possible to focus checks on

³ SWD, page 250.

risky categories of expenditure. For investment measures, new computerised cross-checking of ongoing payments and payments that have already been made is also mentioned along with an enhanced cross-checking of geographical information declared in the application for aid and the information collected during on-the-spot visits.

Several Member States, for example CZ, LT, LV, NL, RO, SI, mentioned, in the context of CAP, the implementation of error action plans, which are sent regularly to the Commission. FR pointed out that the EAGF and EAFRD action plans contributed to managing certain risks and root causes of errors.

Some MS emphasised improvements in their preventive capacity that have been tailored to the programming period 2014-2020. For instance, PL⁴ indicated that for cohesion the 'European Commission implemented a mechanism of presenting annual expenditure statements accompanied by a management declaration and an annual summary of final reports from audits and inspections, which contributed to the intensification of control activities prior to disclosing expenditure in annual statements'.

Lessons learned have led to strengthened preventive and corrective capacity and better IT functionalities that enhance the efficiency of controls.

iv) Risk analysis

Some Member States, for example BG, DE, FR, MT, NL, explained that the risk assessment and analysis is a continuous process that should take into consideration various controls' and audit results in order to notably identify root causes of errors.

PL⁵ referred to the 'ex ante assessment conducted in relation to the verifiability and controllability of specific measures within the Rural Development Programmes 2014-2020. It referred to the Commission's guidelines in the field "Verifiability and controllability of measures: Assessment of risks of errors". The assessment took into account practices, experiences and control results from the previous programming period'.

CY⁶ replied for cohesion that 'a sampling methodology has been developed, taking into account the assessment of the identified risks and implementing effective, preventive and proportionate measures to combat fraud'.

ES⁷ mentioned for ESF that 'a risk analysis and fraud prevention system has been drawn consisting of a self-assessment instrument for identifying and addressing risks in EU expenditure for 2014-2020'. HU⁸ also pointed out that the 'managing authorities perform fraud risk assessment on a yearly basis in accordance with Commission's guidelines on the matter'.

Member States considered that it is not possible to avoid minor errors at a reasonable cost.

Risk analysis techniques contribute to better target controls and resources. However, it is not possible to avoid minor errors at reasonable cost.

⁴ SWD, page 355.

⁵ SWD, page 357.

⁶ SWD, page 189.

⁷ SWD, page 448.

⁸ SWD, page 279.

v) Relationship between basis for payment and estimated level of error in EU expenditure

There is a wide variation in the Member States replies concerning the existence of a relationship between basis for payments (cost reimbursement and entitlement) and level of errors in the major EU spending areas.

Several Member States embraced the argument that such a relationship exists. For example, IE⁹ pointed out that 'the correlation between the basis for payment and the level of error is evident. In instances where the payment basis is more static, such as in areas where calculations are based on entitlements that are not subject to much variation over time, the level of error tends to be low. However in more complex schemes such as those which involve the submission of information such as invoices and receipts to form the basis of the payment, the risk or errors arising is much higher. The ESF experience is that the more complex the basis and rules for payment the greater the risk of errors being related to such payments. However, for the ERDF, the level of error increases whenever there is a significant delay between project implementation and certification'.

Other Member States formulated different positions for agriculture and cohesion policy. For example, LV¹⁰ mentioned that 'the level of error is dependent on the nature of a project rather than expenditure. Investment-type support measures entail a much higher risk of error than direct payment/area payment support measures, because the implementation of investment support measures is complex, broad-ranging and lengthy, is based on the performance of complex, detailed checks and is human-resource intensive'.

Member States have quite varying views on the possible relations between basis for payments (cost reimbursement and entitlement) and level of errors.

2.2. PERFORMANCE OF THE EU BUDGET

Member States provided examples of the links between EU priorities in the context of the Europe 2020 strategy (including Horizon 2020) and national priorities. They also mentioned measures taken to pursue synergies and complementarities between ESI Funds and national programmes. Finally, a particular emphasis was placed in the Member States' replies on the links between EU political priorities and EU-funded projects, as well as on related result-oriented system and monitoring.

i) Linking EU political priorities and national priorities

Several MS, for example CY, CZ, EL, FR, HU, IE, LU, MT, PT, PL, SI, SK, UK, explained that the Partnership Agreements outline each country's development needs and set out a summary of the main results expected for each selected thematic objective (translating the aims of the Europe 2020 strategy) as requested by the EU legislation. They also concentrate resources on a limited number of policy areas contributing to the objectives of the Europe 2020 strategy. This focus is ensured through a "menu" of eleven thematic objectives directly translating the aims of the Europe 2020 Strategy. This ensures a concentration of funding on key growth themes, thus maximising the impact of EU investment.

An important number of MS, including CZ, CY, DE, DK, EL, FR, HU, IE, LT, RO, SI, provided more detailed replies on R&D programmes and achievements, as well as on links between EU and national priorities, and related coherence with Horizon 2020.

⁹ SWD, page 290.

¹⁰ SWD, page 304.

For example, IE¹¹ pointed out that 'national Research and Innovation priorities are set out in the Research Prioritisation (RP) programme which spans the five year period 2013-2017. The RP strategy was developed over the period 2011-2012 and was strongly influenced by the emerging themes and structure of Horizon 2020. Therefore, the national and EU programmes are strongly aligned'.

Member States also provided examples of synergies between EU and national programmes. For instance, CY¹² mentioned that 'better coordination and maximum possible synergies between all the Funds are achieved mainly through the work of the Planning and Strategic Monitoring Steering Committee. Synergies and complementarities between the ESI Funds and the national programs are achieved because all actions that receive funding, either from the ESI Funds or from national resources are part of sectoral national strategies (e.g. digital strategy, waste management strategy, strategy for adaptation to climate change, etc.)'.

Member States are committed to increasing focus on linking EU political priorities, such as Europe 2020, Horizon 2020, and national priorities.

ii) Linking EU-funded projects and EU political priorities

Several Member States, for example DE, PT, UK, noted that the EU regulatory framework for the programming period 2014-2020 required a link between EU priorities and use of ESI Funds. Targets are set out in the Partnership Agreements and the respective operational programmes for each ESI Fund. The Member States, for example PT, also mention the contribution of some thematic areas like R&D, employment and social inclusion to EU priorities.

DE¹³ highlighted in particular that, 'the starting point of the strategy for each ERDF Operational Programme is the increase in the *Bundesland's* contribution towards smart, sustainable and inclusive growth in Europe and to address the common concerns of ESI Fund aid. The thematic objectives and investment priorities set by each *Land* have already been linked with Europe 2020. Output indicators were introduced at project level. As each priority axis and thus each action is part of an assessment/performance system that provides for meeting specific target values such as result indicators, there is an automatic link with Europe 2020 objectives. That is (basically) why no additional measuring system has been/will be set up'.

RO¹⁴ replied that 'the operational programmes financed from ESI Funds 2014-2020 have been elaborated mainly taking into account the targets of Europe 2020, the Country Specific Recommendations, and the relevant European sectoral strategies.'

EU political priorities, such as Europe 2020, are linked to EU-funded projects mainly through the performance framework enshrined in Partnership Agreements and Operational Programmes.

iii) Result-oriented system of EU-funded projects

¹¹ SWD, page 290.

¹² SWD, page 191.

¹³ SWD, page 253.

¹⁴ SWD, page 402.

Several MS, for example AT, DE IE, FR, LU, SI, SK, UK, mentioned that the result orientation of programmes and projects is established according to the legal requirements for the period 2014-2020. They refer to identification of sound intervention logic for each programme design fixing the specific objectives to be achieved to indicators (financial, output, result) with baseline, milestones and targets. However, ensuring consistency in the performance-related terminology remains a challenge.

Member States express varying views on the utility of establishing objectives at all levels of implementation. For instance, CZ¹⁵ mentioned that 'in the context of programming, for each specific objective, indicators were laid down to ensure the measurability of output and associated results directly relating to the objectives of the programme' and that 'generally, however, we prefer to focus primarily on the link between quantified and result indicators rather than monitoring result indicators at project level. In view of the nature of result indicators, it is very often difficult to monitor and evaluate in such detail'.

AT¹⁶ replied that for agriculture 'there is a link with national provisions and that a link at project level would, however, involve more bureaucracy'.

DE¹⁷ explained that 'the set of indicators measures whether the objectives have been achieved using output indicators at project level and result indicators at programme level. No result indicators are set at project level (in accordance with the relevant legal bases). Result indicators show any changes to the situation and regularly measure the relative share. It is not possible to do this for individual projects. It is assumed that it takes a certain number of projects before changes become apparent and it is possible to measure them. That is why classic result indicators are only assessed at programme level.'

Member States' mind-sets are changing towards focus on results as they make efforts to introduce performance frameworks. This ensures that EU programmes and projects have an impact in many different ways and on multiple levels. However, ensuring consistency in the performance-related terminology remains a challenge.

iv) Monitoring framework

Overall Member States put the monitoring of result-oriented systems in a larger perspective by referring to ex ante evaluations for the purposes of preparing partnership agreements and operational programmes and/or to other evaluations, studies and impact assessments that are foreseen for the period 2014-2020. Their replies also highlight various references to on-going and regular assessments and permanent monitoring of the achievement of general and specific objectives, (common) output and result indicators. Some MS (for example DE, FR, PL) also indicated the setting of targets and milestones values for 2023.

More in particular, several Member States referred to some regulatory provisions that would strengthen the reliability of data for monitoring the delivery of policy objectives in the period 2014-2020, like compulsory use of common indicators with baselines, milestones and targets, and EU-wide uniform measurement standards.

¹⁵ SWD, page 204.

¹⁶ SWD, page 124.

¹⁷ SWD, page 254.

BE¹⁸ replied that 'the monitoring system of the operational program "Wallonia-2020.EU" aims at monitoring the achievement of the objectives and the targets of the set indicators. In addition, milestones have been defined in order to monitor the progress of the outcomes that will lead to the achievement of the objectives. Finally, the Wallonia evaluation plan, approved by the Monitoring Committee on 11 December 2015, foresees to carry out evaluations in order to assess the achievement of the objectives per axes (a particular focus on employment to be placed)'.

FR¹⁹ indicated that 'for ERDF the monitoring of the outputs will be carried out at project level while the monitoring of results will be done at macro level against the specific objectives that should be achieved. The regulations do not provide for monitoring result indicators at project level. For ESF, the monitoring of outputs and results will be done at project level'.

Finally, from an organisational set-up perspective, an example from HU²⁰ may be given with the 'monitoring and evaluation task force, which monitors indicators, policy indices and horizontal requirements established in the monitoring and information system, as well as the central monitoring unit which monitors *inter alia* the performance indicators on a monthly basis in cooperation with managing authorities'.

Member States are reflecting on how to monitor progress towards achieving objectives and results of the EU funding in a short, medium and long term perspective.

2.3. FOLLOW-UP OF THE COURT'S RECOMMENDATIONS TO MEMBER STATES

Member States almost unanimously replied that they have established systems for the follow-up of Court's recommendations formulated in its annual and special reports. Some Member States explained that the Court's and the Commission's recommendations are monitored by the competent authorities for the management of the EU funds, including certification bodies and audit bodies. However, follow-up processes vary:

DK²¹ indicated for EAFRD/EAGF that 'since 2012 the Danish Agrifish Agency has systematically followed-up all recommendations from the audits. Management is informed each quarter of developments and can take appropriate measures. The relevant units also receive reports, special reports, etc. for information, even if they contain no specific recommendations for Denmark'.

DE, IE, and LU noted that the Court's recommendations are also followed-up through various fora at EU level organised by the Commission or during structured bilateral meetings with the Commission. LU and SE indicated that the Court's reports and the related Council conclusions are dealt with in Council working groups.

PT²² replied that 'an information system is currently being developed. It will contain all the information on fund-related checks/audits and the outcome of those checks and audits. This system will be used to follow up on any recommendations made and to correct any detected errors.'

¹⁸ SWD, page 132-133.

¹⁹ SWD, page 245.

²⁰ SWD, page 283-284.

²¹ SWD, page 215.

²² SWD, page 386.

In terms of cross-cutting follow-up at national level, DE²³ mentioned that 'the relevant federal and regional bodies regularly discuss together the most frequent sources of errors and possible remedies. This also includes the setting-up of thematic federal and regional working groups on the findings of the ECA that are systemic and trans-regional in nature (e.g. the ESIF audit authority's expert group on public procurement and State aid)'.

Finally, AT²⁴ mentioned that 'in principle, no recommendations are made to specific Member States in the ECA's Annual or Special Reports. Descriptions of findings tend to remain very general and are often not aimed at a specific Member State or even a particular programme or project. This makes follow-up more difficult. In any event, for the ERDF, appropriate follow-up is given to the individual findings established during the audits'.

Member States are committed to follow up the Court's recommendations but wide variations in the follow-up systems and processes exist.

3. CONCLUSION

The Commission is committed to continue working closely with the Member States towards lower levels of error, improved financial management and value added of the EU budget.

Member States demonstrate in their replies that they are aware of the main root causes of the errors and are committed to continue working to ensure effectively functioning management and control systems. Member States address root causes of errors by using various simplification opportunities and strengthening their preventive and corrective capacity, notably on the basis of lessons learned, enhanced IT technologies, data mining tools, and risk management techniques. Member States also implement action plans, if needed, on which they regularly report to the Commission. Ex ante conditionalities, particularly in the areas of public procurement and State aid, have also been used for preventive measures and improving systems for the programming period 2014-2020.

The replies confirm that Member States apply a multiannual control and audit cycle, and that corrective measures can be implemented until the closure of the programming period. In relation to this, Poland²⁵ emphasised that 'the annual error rate calculated by the Court of Auditors should be considered in the context of the multi-annual character of EU interventions (including net financial corrections and amounts recovered)'. Member States also considered that it is not possible to avoid minor errors at reasonable costs.

Member States are committed to ensuring a link between EU political priorities of smart, sustainable and inclusive growth and national priorities. Their replies show that they take into consideration EU priorities when identifying national policy orientations, steering developments, and implementing national measures, e.g. in line with Country Specific Recommendations.

The replies of this year show that EU political priorities are linked to EU-funded projects mainly through the performance framework enshrined in the Partnership Agreements and Operational Programmes agreed between the Commission and the Member States. Member States' mind-sets are changing towards focus on results as they make efforts and dedicate resources to the introduction of a framework of overarching objectives, specific objectives, and operational objectives. This ensures that EU programmes and projects have an impact in many different ways and on multiple levels. However, ensuring consistency in the performance-related terminology remains a challenge. Therefore, focus on performance of the EU budget should continue.

²³ SWD, page 255.

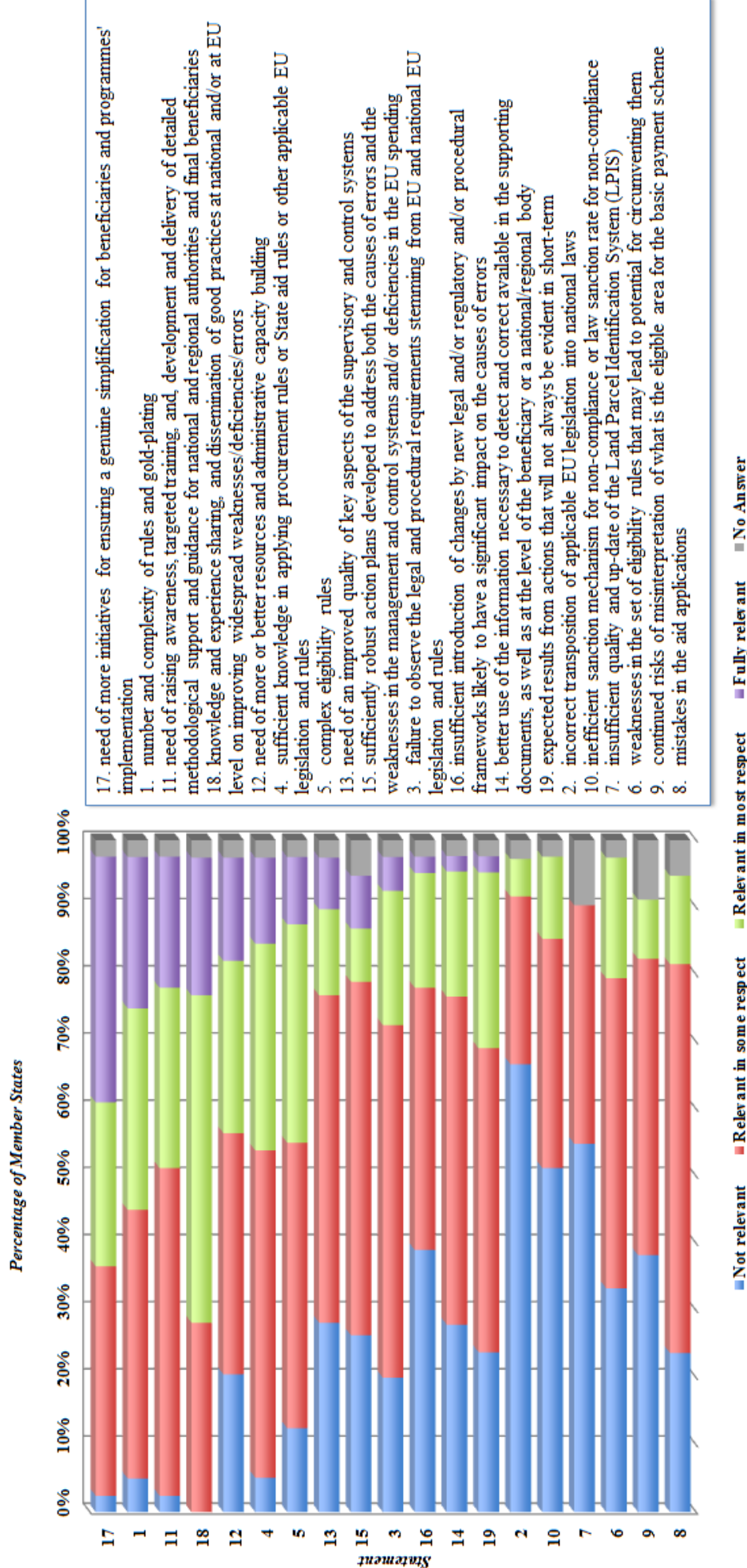
²⁴ SWD, page 126.

²⁵ SWD, page 469.

Finally, Member States are committed to follow-up the Court's recommendations but wide variations in the follow-up systems and processes exist.

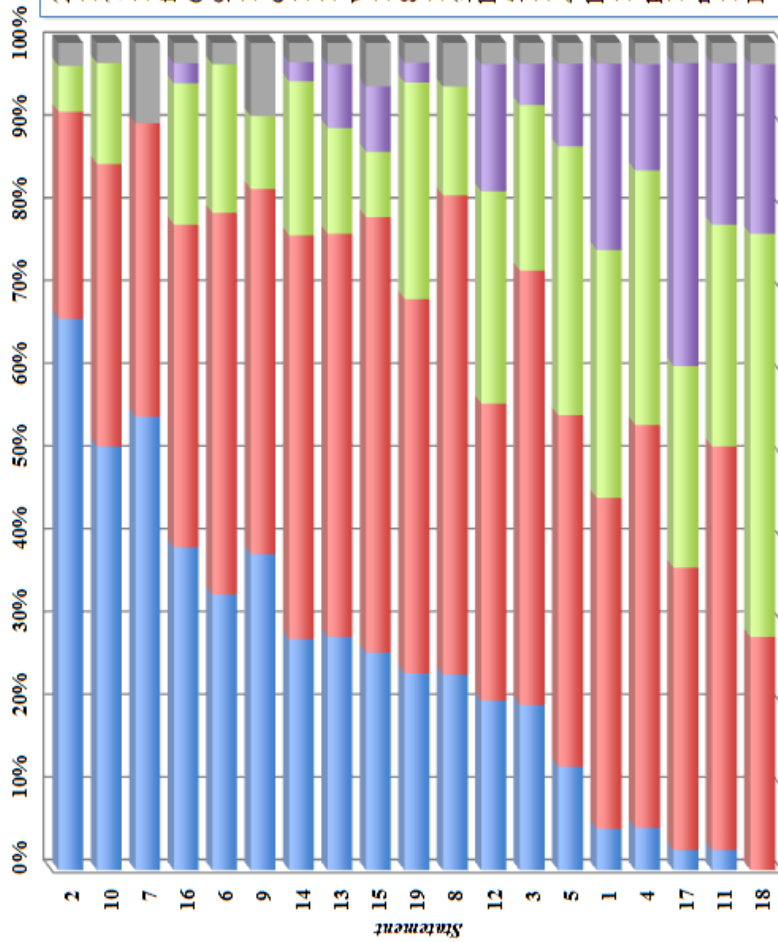
ANNEX I: CONSOLIDATED RESULTS FOR ALL MEMBER STATES FOR COMMON AGRICULTURAL POLICY AND ECONOMIC, SOCIAL AND TERRITORIAL COHESION

Graph 1 – Main root causes in the major EU spending areas sorted by "Fully relevant"



Graph 2 – Main root causes in the major EU spending areas sorted by "Not relevant"

Percentage of Member States



2. incorrect transposition of applicable EU legislation into national laws
10. inefficient sanction mechanism for non-compliance or law sanction rate for non-compliance
7. insufficient quality and up-date of the Land Parcel Identification System (LPIS)
16. insufficient introduction of changes by new legal and/or regulatory and/or procedural frameworks likely to have a significant impact on the causes of errors
6. weaknesses in the set of eligibility rules that may lead to potential for circumventing them
9. continued risks of misinterpretation of what is the eligible area for the basic payment scheme
14. better use of the information necessary to detect and correct available in the supporting documents, as well as at the level of the beneficiary or a national/regional body
13. need of an improved quality of key aspects of the supervisory and control systems
15. sufficiently robust action plans developed to address both the causes of errors and the weaknesses in the management and control systems and/or deficiencies in the EU spending
19. expected results from actions that will not always be evident in short-term
8. mistakes in the aid applications
12. need of more or better resources and administrative capacity building
3. failure to observe the legal and procedural requirements stemming from EU and national EU legislation and rules
5. complex eligibility rules
1. number and complexity of rules and gold-plating
4. sufficient knowledge in applying procurement rules or State aid rules or other applicable EU legislation and rules
17. need of more initiatives for ensuring a genuine simplification for beneficiaries and programmes' implementation
11. need of raising awareness, targeted training, and, development and delivery of detailed methodological support and guidance for national and regional authorities and final beneficiaries
18. knowledge and experience sharing, and dissemination of good practices at national and/or at EU level on improving widespread weaknesses/deficiencies/errors

■ Not relevant ■ Relevant in some respect ■ Relevant in most respect ■ Fully relevant ■ No Answer