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From: General Secretariat of the Council
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Subject: Draft Council Conclusions on the Court of Auditors' Special Report No 15/2014 "The External Borders Fund has fostered financial solidarity but requires better measurement of results and needs to provide further EU added value"

1. On 10 October 2014, the General Secretariat of the Council received the European Court of Auditors' Special Report No 15/2014 entitled "The External Border Fund has fostered financial solidarity but requires better measurement of results and needs to provide further EU added value"¹.
2. The Special Report was adopted by the Court at its meeting on 24 June 2014 and is accompanied by the replies from the European Commission, which was notified of the preliminary findings on 11 April 2014.

¹ OJ C 356, 9.10.2014, p. 6. This special report is available on the European Court of Auditors' website:
http://www.eca.europa.eu/Lists/ECADocuments/SR14_15/QJAB14015ENC.pdf

3. The Working Party on Frontiers examined the Report in accordance with the provisions laid down in the Council Conclusions on the procedure for examining Special Reports drawn up by the Court of Auditors¹.
4. The aforementioned Working Party agreed at its meeting on 11 December 2014 on the draft Council Conclusions set out in the Annex.
5. Coreper is accordingly invited to approve these draft Council Conclusions and submit them to the Council for adoption as an "A" item.

¹ Doc. 7515/00 FIN 127 + COR 1.

DRAFT

Council Conclusions

on the European Court of Auditors' Special Report No 15/2014:

"The External Borders Fund has fostered financial solidarity but requires better measurement of results and needs to provide further EU added value"

THE COUNCIL OF THE EUROPEAN UNION

1. WELCOMES the European Court of Auditors' Special Report No 15/2014 "The External Borders Fund has fostered financial solidarity but requires better measurement of results and needs to provide further EU added value"¹.
2. RECALLS that the External Borders Fund (EBF) is the main European Union (EU) financial instrument in support of external border management, amounting to 1,9 billion euro for the period 2007-2013, and that its overall aim is to help current and prospective Schengen states to ensure uniform, effective and efficient controls at their common external borders and to establish financial solidarity between the 28 states participating in the EBF by supporting those for which the control of the external borders represents a heavy burden.
3. NOTES WITH SATISFACTION the overall positive contribution of the EBF to external border management and the fostering of financial solidarity among the participating states.

¹ OJ C 356, 9.10.2014, p. 6. This special report is available on the European Court of Auditors' website:
http://www.eca.europa.eu/Lists/ECADocuments/SR14_15/QJAB14015ENC.pdf

4. ACKNOWLEDGES the Court of Auditors' conclusions such as that the EU added value of the fund was limited, that the overall result could not be properly measured and that serious weakness and deficiencies in the management were found, and TAKES NOTE of the recommendations to the Commission and participating states aimed at improving the situation in four areas, by ensuring the availability of information on overall results, increasing the EU added value of the fund, embedding the fund in a national strategy for border management and strengthening the implementation of the fund.
5. ACKNOWLEDGES the Commission's replies to the Court's conclusions and recommendations and TAKES NOTES of the fact that the Commission disagrees with some of them, of the Commission's willingness to accept some of the Court's recommendations and of the Commission's statement that some other recommendations have been already implemented in the legal base of the Internal Security Fund Regulation¹ in respect of the period 2014-2020.
6. ENCOURAGES the Commission and the participating states to do their utmost to follow up on the recommendations of the Court and to apply the lessons learnt to the fund that is the successor of the EBF for the period 2014-2020, the Internal Security Fund.

¹ Regulation (EU) No 515/2014 of the European Parliament and of the Council of 16 April 2014 establishing, as part of the Internal Security Fund, the instrument for financial support for external borders and visa and repealing Decision No 574/2007/EC (OJ L 150, 20.5.2014, p. 143).