

# **2009 discharge: EU general budget, Section III, Commission**

2010/2142(DEC) - 31/08/2010 - Document attached to the procedure

## **DISCHARGE 2009 – COMMISSION: ANNUAL REPORT ON INTERNAL AUDITS**

This Commission Staff working document aims to complete the Annual Report of the Internal Audit Service (IAS) – 2009, which is presented at the same time (see the summary of COM(2010)0447).

This document contains a technical annex of audit engagements finalised by the IAS in 2009. It sets out a series of tables on the audits of the Directorates General (DG) of the Commission and the recommendations made to each of them to improve its governance.

In this synthesis report, the Commission also takes a position on the horizontal questions raised by the Internal Auditor, the European Court of Auditors, the Discharge Authority, and those identified by the audit committee or the Director-General of DG Budgets in the global report.