Financial rules applicable to the general budget of the Union. Financial Regulation

2010/0395(COD) - 06/01/2014 - Follow-up document

The European External Action Service (EEAS) was established in 2010, by the Council decision 2010 /427. The decision provides that unnecessary duplication of tasks, functions and resources with other services of the EEAS and the European Commission should be avoided. Against this background, the accounting officer and the internal auditor of the Commission have acted, respectively, as accounting officer and internal auditor of the EEAS.

This report aims to determine whether the duplication of tasks exists and if solutions exist to prevent this from occurring.

This report shows that the system under which the accounting officer and the internal auditor of the Commission have acted, respectively, as accounting officer and internal auditor of the EEAS, has functioned effectively while allowing significant **economies of scale**.

In summary, **to set-up a stand-alone accounting department in the EEAS would unnecessarily increase the number of staff employed in the two entities** since each of the key tasks above would require multiple new posts in the EEAS, while they have been already absorbed with minimum extra resources by the Commission.

In the Commission’s view, cooperation should therefore be continued. **No changes to the current arrangements are deemed necessary**.

The same conclusions were drawn as regards the tasks of the internal auditor’s service.

The Commission will keep the European Parliament and the Council informed about any significant developments regarding the functioning of this system in the context of the synthesis report.