

EU anti-fraud programme 2021–2027

2018/0211(COD) - 15/11/2018 - Court of Auditors: opinion, report

Opinion No 9/2018 of the Court of Auditors on a proposal for a Regulation of the European Parliament and of the Council establishing the EU anti-fraud programme.

As a reminder, the EU Anti-Fraud Programme would combine Hercule III with the financing basis for the Anti-Fraud Information System (AFIS) and the Irregularity Management System (IMS). While these two systems would continue to be bound operationally by their respective legal instruments (Regulation (EC) No 515/97 for the former and multiple sector-specific regulations for the latter), the AFIS financing provisions would be transferred to the new programme.

The Court welcomed the Commission's initiative to streamline the budgetary management of the programme in this way. However, it considered that there is a risk of overlaps and a lack of synergies with measures to finance similar or identical actions. This calls into question the added value of the programme.

The Court also raised the following issues:

- no comprehensive and documented impact assessment was carried out for the development of the proposal. The Court noted that the Commission did not carry out an evaluation to examine the possible overlaps and synergies between the programme and other EU actions, and better evaluate its added value;
- the proposal does not specify the co-financing rate, i.e. the percentage of the EU contribution to the costs of the actions (the difference being borne by the Member States). The Court recalled its previous recommendation to set a maximum co-financing rate of 50 % for the technical equipment component and 80 % for other actions;
- some of the general and specific objectives are neither measurable nor specific, and the performance indicators are not sufficiently clear and robust. The Court considered that this could limit the monitoring of implementation, the evaluation of results and the effective targeting of funds to actions producing added value. Nor does the proposal specify the frequency of performance reporting.

The Court recommended that the legislative bodies undertake the following as soon as possible to:

- better specify the programme's objectives and the indicators that would be used to monitor its implementation and evaluate its results;
- clarify the frequency of performance reporting, set maximum co-financing rates and state that evaluations should be carried out by an independent evaluator;
- ask the Commission to carry out an assessment to explore the programme's overlaps and synergies with other EU actions and to better evaluate its value added.