

**EXPLANATORY MEETING WITH ALBANIA AND THE FORMER YUGOSLAV REPUBLIC OF
MACEDONIA**

5 December 2018

Venue: Centre Albert Borschette, Room 2D (Rue Froissart 36)

AGENDA - Chapter 32 (Financial control)

Chairperson: Marc JORNA, DG NEAR

Topic	Time	Speaker
Registration & security screen	8:45 – 9:30	
Welcome and opening	9:30 – 10:00	<p>Welcome and opening remarks by the Chair – Marc Jorna, DG NEAR</p> <p>Introductory statement by Deputy Minister for Europe and Foreign Affairs, Mr. Gent CAKAJ</p> <p>Introductory statement by Chief Negotiator, Mr. Bojan MARICHIKJ</p>

1. PUBLIC INTERNAL FINANCIAL CONTROL (PIFC)		
Topic	Time/Speaker	Acquis
Strategic framework	10.00 – 11:00 Raymond Hill DG Budget	There is no Community acquis, but internationally accepted frameworks and standards (for example, COSO, INTOSAI, IPPF, etc.) apply:
Managerial accountability		COSO: Internal Control – Integrated Framework http://www.coso.org
Internal control components (including the internal control of financial management)		INTOSAI: Guidance for good governance http://www.intosai.org/issai-executive-summaries/intosai-guidance-for-good-governance-intosai-gov.html
Internal audit		Internal Audit This site provides information on the International Professional Practices Framework (IPPF): https://na.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx
Central Harmonisation Unit		
<i>Questions and answers</i>	11.00 – 11.15	
<i>Coffee break</i>	11:15 – 11:30	

2. EXTERNAL AUDIT		
Topic	Time/Speaker	Acquis
Independence Institutional capacity Quality of audit work Impact of audit work	11.30 – 12:15 Raymond Hill DG BUDG	The website of the International Organisation of Supreme Audit Institutions (INTOSAI) provides all relevant information: http://www.intosai.org <ul style="list-style-type: none"> • Founding Principles • Prerequisites for the Functioning of Supreme Audit Institutions • Fundamental Auditing Principles • Auditing Guidelines
<i>Questions and answers</i>	12.15 – 12.30	
<i>Lunch break</i>	12:30 – 14:00	

3. PROTECTION OF THE EU'S FINANCIAL INTERESTS		
Topic	Time/Speaker	Acquis
Article 325 of the EU Treaty Directive (EU) No 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law Establishment of an Anti-fraud Coordination Service (AFCOS) and corresponding AFCOS network of authorities involved in the protection of	14.00 – 15.00 Oliver Landwehr Clemens Kreith OLAF	Consult OLAF website, which provides references to the overall legal framework: http://ec.europa.eu/anti-fraud/about-us/legal-framework_en <i>Consult EUR-Lex for legislation in this area: https://eur-lex.europa.eu/homepage.html?locale=en (CELEX references in brackets below with relevant hyperlinks)</i> General (Basis is Article 325 of the TFEU) <ul style="list-style-type: none"> • Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012, (OJ L 193, 30.07.2018, p. 1- 222) (32018R1046) • Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1–111) (32012R1268) • Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) (32013R0883) as amended by Regulation (EU, Euratom) No 2016/2030 as regards the secretariat of the

<p>the EU's financial interests</p> <p>National anti-fraud strategy</p> <p>Cooperation between the competent national authorities and the Commission/OLAF</p> <p>Reporting of irregularities, including suspected fraud cases</p>		<p>Supervisory Committee of the European Anti-Fraud Office (OLAF) (32016R2030).</p> <ul style="list-style-type: none"> • Council Regulation (EU) No 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (32017R1939). <i>However, please note that in accordance with Article 20(4) TEU, the acts adopted under enhanced cooperation are not part of the acquis which has to be accepted by candidate countries for accession to the Union.</i> <p>Communication of irregularities</p> <p><i>For the current Multiannual Financial Framework 2014-2020:</i></p> <ul style="list-style-type: none"> • Commission Delegated Regulation (EU) 2015/1970 of 8 July 2015 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the European Regional Development Fund, the European Social Fund, the Cohesion Fund, and the European Maritime and Fisheries Fund (OJ L 293, 10.11.2015) (32015R1970) • Commission Delegated Regulation (EU) 2015/1971 of 8 July 2015 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development and repealing Commission Regulation (EC) No 1848/2006 (OJ L 293, 10.11.2015) (32015R1971) • Commission Delegated Regulation (EU) 2015/1972 of 8 July 2015 supplementing Regulation (EU) No 223/2014 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the Fund for European Aid to the Most Deprived (OJ 293, 10.11.2015) (32015R1972) • Commission Delegated Regulation (EU) 2015/1973 of 8 July 2015 supplementing Regulation (EU) 514/2014 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the Asylum, Migration and Integration Fund and the instrument for financial support for police cooperation, preventing and combating crime, and crisis management (OJ 293, 10.11.2015) (32015R1973) • Commission Delegated Regulation (EU) 2015/1974 of 8 July 2015 setting out the frequency and the format of the reporting of irregularities concerning the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund, under Regulation (EU) No 1303/2013 of the European Parliament and of the Council (32015R1974) • Commission Delegated Regulation (EU) 2015/1975 of 8 July 2015 setting out the frequency and the format of the reporting of irregularities concerning the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development, under Regulation (EU) No 1306/2013 of the European Parliament and of the Council (32015R1975) • Commission Delegated Regulation (EU) 2015/1976 of 8 July 2015 setting out the frequency and the format of the reporting of irregularities concerning the Fund for European Aid to the
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		<p>for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 250, 23.9.2009) (32009R0846)</p> <ul style="list-style-type: none"> • Commission Regulation (EC) N° 1848/2006 of 14 December 2006 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the common agricultural policy and the organisation of an information system in this field and repealing Council Regulation (EEC) No 595/91 (OJ L 355, 15.12.2006) (32006R1848) • Commission Regulation (EC) N° 498/2007 of 26 March 2007 laying down detailed rules for the implementation of Council Regulation (EC) No 1198/2006 on the European Fisheries Fund (OJ L 120, 10.5.2007) (32007R0498) • Commission Regulation (EU) N° 1249/2010 of 22 December 2010 amending Regulation (EC) No 498/2007 laying down detailed rules for the implementation of Council Regulation (EC) No 1198/2006 on the European Fisheries Fund (OJ L 341, 23.12.2010) (32010R1249) • Commission Regulation (EC) N° 718/2007 of 12 June 2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA) (OJ L 170, 29.6.2007) (32007R0718) • Commission Regulation (EC) N° 80/2010 of 28 January 2010 amending Regulation (EC) No 718/2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA) (OJ L 25, 29.1.2010) (32010R0080) <p>Protection of the EU's financial interests by means of criminal law</p> <ul style="list-style-type: none"> • Directive (EU) No 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (32017L1371) <i>Please note that for Member States to which the above directive does not apply (Denmark, Ireland and the United Kingdom) the PIF Convention and its protocols remain applicable:</i> • Council Act of 26 July 1995 drawing up the Convention on the protection of the European Communities' financial interests. <i>Official Journal C 316, 27/11/1995 P. 0048 – 0048.</i> (31995F1127(03)); • Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests. <i>Off. Journal C 316, 27/11/1995 P. 0049–0057.</i> (41995A1127(03)); • Council Act of 27 September 1996 drawing up a Protocol to the Convention on the protection of the European Communities' financial interests. <i>Official Journal C 313, 23/10/1996 P. 0001 – 0001.</i> (31996F1023(01)); • Protocol drawn up on the basis of Article K.3 of the Treaty on European Union to the Convention on the protection of the European Communities' financial interests - Statements made by Member States on the adoption of the Act drawing up the Protocol. <i>Off. Journal C 313, 23/10/1996 P.0002-0010.</i> (41996A1023(01));
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<i>Questions and answers</i>	15.00 – 15.15	
<i>Coffee break</i>	15:15 – 15:30	

4. PROTECTION OF THE EURO AGAINST COUNTERFEITING (NON-PENAL ASPECTS)		
Topic	Time/Speaker	Acquis
1929 Geneva Convention for the suppression of counterfeiting currency Acquis requirements Administrative capacity for technical analysis	15.30 – 16.00 Stavroula Christodoulaki DG ECFIN	<p><i>Consult EUR-Lex for legislation in this area: https://eur-lex.europa.eu/homepage.html?locale=en (CELEX references in brackets below with relevant hyperlinks)</i></p> <ul style="list-style-type: none"> • Council Regulation (EC) No 1338/2001 of 28 June 2001 laying down measures necessary for the protection of the euro against counterfeiting, Official Journal L 181, 04/07/2001 P. 0006 - 0010. (32001R1338) + AMENDMENT: Council Regulation (EC) No 44/2009 of 18 December 2008 amending Regulation (EC) No 1338/2001 laying down measures necessary for the protection of the euro against counterfeiting (32009R0044) • Council Regulation (EC) No 1339/2001 of 28 June 2001 extending the effects of Regulation (EC) No 1338/2001 laying down measures necessary for the protection of the euro against counterfeiting to those Member States which have not adopted the euro as their single currency. <i>Official Journal L 181, 4/7/01 P.11–11. (32001R1339) + AMENDMENT: Council Regulation (EC) No 45/2009 of 18 December 2008 amending Regulation (EC) No 1339/2001 extending the effects of Regulation (EC) No 1338/2001 laying down measures necessary for the protection of the euro against counterfeiting to those Member States which have not adopted the euro as their single currency (OJ L 17, 22.1.2009, p. 4–4) (32009R0045)</i> • Regulation (EU) No 331/2014 of the European Parliament and of the Council of 11 March 2014 establishing an exchange, assistance and training programme for the protection of the euro against counterfeiting (the ‘Pericles 2020’ programme) and repealing Council Decisions 2001/923/EC, 2001/924/EC, 2006/75/EC, 2006/76/EC, 2006/849/EC and 2006/850/EC (32014R0331) • Council Regulation (EU) 2015/768 of 11 May 2015 extending to the non-participating Member States the application of Regulation (EU) No 331/2014 of the European Parliament and of the Council establishing an exchange, assistance and training programme for the protection of the euro against counterfeiting (the ‘Pericles 2020’ programme) (32015R0768) • 2003/861/EC: Council Decision of 8 December 2003 concerning analysis and cooperation with regard to counterfeit

		<p>euro coins. <i>Official Journal L 325, 12/12/2003 P. 0044 – 0044.</i> (32003D0861)</p> <ul style="list-style-type: none"> • 2003/862/EC: Council Decision of 8 December 2003 extending the effects of Decision 2003/861/EC concerning analysis and cooperation with regard to counterfeit euro coins to those Member States which have not adopted the euro as their single currency. <i>Official Journal L 325, 12/12/2003 P. 45 – 45.</i> (32003D0862) • Council Regulation (EC) No 2182/2004 of 6 December 2004 concerning medals and tokens similar to euro coins. <i>Official Journal L 373, 21/12/2004 P. 0001 – 0006.</i> (32004R2182) + AMENDMENT: Council Regulation (EC) No 46/2009 of 18 December 2008 amending Regulation (EC) No 2182/2004 concerning medals and tokens similar to euro coins (OJ L 17, 22.1.2009, p. 5–6) (32009R0046) • Council Regulation (EC) No 2183/2004 of 6 December 2004 extending to the non-participating Member States the application of Regulation (EC) No 2182/2004 concerning medals and tokens similar to euro coins. <i>Official Journal L 373, 21/12/2004 P. 0007 – 0007.</i> (32004R2183) + AMENDMENT: Council Regulation (EC) No 47/2009 of 18 December 2008 amending Regulation (EC) No 2183/2004 extending to the non-participating Member States the application of Regulation (EC) No 2182/2004 concerning medals and tokens similar to euro coins (OJ L 17, 22.1.2009, p. 7–7) (32009R0047) • 2005/37/EC: Commission Decision of 29 October 2004 establishing the European Technical and Scientific Centre (ETSC) and providing for coordination of technical actions to protect euro coins against counterfeiting. <i>Official Journal L 019, 21/01/2005 P. 0073 – 0074.</i> (32005D0037) + AMENDMENT: Commission Decision (EU) 2017/1507 of 28 August 2017 amending Decision 2005/37/EC establishing the European Technical and Scientific Centre (ETSC) and providing for coordination of technical actions to protect euro coins against counterfeiting (32017D1507) • Regulation (EU) No 1210/2010 of the European Parliament and of the Council of 15 December 2010 concerning authentication of euro coins and handling of euro coins unfit for circulation (32010R1210)
<i>Questions and answers</i>	16.00 – 16.15	
Closing remarks	16:15 – 16:30	<p>David Cullen, Head of Unit, DG NEAR</p> <p>Michela Matuella, Head of Unit, DG NEAR</p>