

Eurosai TFA&E Seminar,  
Ankara, 26 November 2015

# Audit of management of interests in EU Agencies – how did we do it?

Gediminas MAČYS  
European Court of Auditors



EUROPEAN  
COURT  
OF AUDITORS

A

- 
- 
- 

- Two main questions:
  - Are **policies** in place to manage conflicts of interest?
  - Are these policies adequately **implemented**?

# Audit approach

## Desk work

- Analysis of the relevant regulatory framework
  - Internationally recognised **principles** (OECD);
  - EU-wide **regulations**;
  - Agency specific **policies** (questionnaire);

## Work on the spot

- Meetings / interviews during on-site visits;
- Examination of specific cases (e.g. a sample of conflict of interest declarations);

# Audit approach - challenges

- Clear criteria needed – helps when ethical requirements translated into legal ones;
- Using recognised criteria where legal requirements absent or too general:
  - internationally recognised;
  - recognised by auditee;
- Comparative analysis of the agencies;
- Not making judgements (ie not commenting on what's right or wrong);

# Structure of the report

Different categories of individuals involved in the Agencies examined:

- Staff;
- Management Boards;
- Scientific Committees;

Working in/with Agencies:

- Before;
- During and
- After;

# Conclusion of the audit

The Court concluded that **none** of the selected Agencies **adequately managed** the conflict of interest situations. A number of shortcomings of varying degrees have been identified in Agency-specific policies and procedures as well as their implementation (see the Table).

# Conclusion of the audit

## OVERVIEW OF SELECTED AGENCIES' MANAGEMENT OF CONFLICT OF INTEREST SITUATIONS<sup>1</sup>

	Experts	Staff	Management Board	Board of Appeal
<b>EASA</b>				
<b>ECHA</b>				
<b>EFSA</b>				N/A
<b>EMA</b>				N/A

Key	
Management of conflict of interest situations is not adequate, as the Agency-specific policies and procedures are absent	
Management of conflict of interest situations is not adequate, as the Agency-specific policies and procedures <i>and/or</i> implementation have significant shortcomings	
Management of conflict of interest situations is not adequate, as the Agency-specific policies and procedures <i>and/or</i> implementation have shortcomings	
Management of conflict of interest situations is adequate	
Not applicable, as this Agency does not have a Board of Appeal	N/A

<sup>1</sup> See paragraphs 15 to 23 (Audit Scope and Approach).

Copy of the Special Report no 15/2012 can be found on <http://www.eca.europa.eu>

# Questions?