



COMMISSION EUROPEENNE

## *Service Juridique*

### *Annexes 1 à 3 au Rapport d'Activité 2008*

Annexe 1 - Déclaration du Responsable Ressources

Annexe 2 - Suivi des objectifs de la Synthèse 2007

Annexe 3 - Ressources Humaines et financières par activité ABB

<b>Annexe 1</b> <b>Au rapport d'activité annuel</b> <b>Déclaration du Responsable des Ressources</b>
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Je soussigné, William O'Leary  
Responsable des Ressources du Service Juridique

déclare que, conformément à la communication à la Commission sur la clarification des responsabilités des acteurs-clé en matière d'audit et de contrôle interne à la Commission<sup>1</sup>, j'ai communiqué au Directeur général mes avis et recommandations sur l'état général du contrôle interne au SJ.

Je certifie également par la présente que les informations fournies dans la partie 2 du présent rapport annuel d'activité et dans ses annexes 2 à 5 sont, à ma meilleure connaissance, exactes et complètes. »

**SIGNÉ**

Fait à Bruxelles le, 25 mars 2009

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<sup>1</sup> SEC(2003)59 du 21.01.2003

**Annexe 2 Au rapport d'activité annuel  
Suivi des objectifs de la Synthèse 2007**

*The Legal Service is not 'chef de file' for any of the objectives laid down by the 2007 synthesis report. Therefore, the LS reports on the stage of completion of objectives applicable to all services.*

<b>Internal control systems and performance management</b>				
<b>Subject</b>	<b>Objective</b>	<b>Initiative(s) to meet the objective</b>	<b>Responsible service(s) and timetable</b>	<b>Progress made in 2007</b>
<b>Internal control</b>	1. Achieving an effective internal control system and ownership of internal control concepts and processes at all levels in each DG and service.	The internal control coordinator in each service should carry out a regular review of the effectiveness of internal control issues at least in the context of the twice-yearly information to Commissioners and of the annual activity report.	All services, continuous action with the support and guidance of DG BUDG and the ICC network.	<p><b>Completed</b></p> <p>It is now a well established practice that services review at least once a year the effectiveness of internal control. This requirement is now enshrined in the Internal Control Standards for Effective Management adopted in October 2007- SEC(2007) 1341.</p> <p>Furthermore, services inform their Commissioner at least twice yearly on management and control issues.</p> <p>Members of staff are involved in self-assessment exercises on the effectiveness of the internal control system.</p>
<p><b>The internal control coordinator carries out a full annual review of the effectiveness of internal controls, based on available information and spot controls are carried out during the year. Internal audit, legal coordinators and management are involved in those controls and/or reviews.</b></p>				

<p><b>Annual activity reports and Synthesis</b></p>	<p>2. Promoting Commission's accountability through annual activity reports and their synthesis solidly based on assurances from managers.</p>	<p>Some Commission departments should give, where needed, a fuller explanation of their environment and the risks faced, including risks that remain even after mitigating measures have been taken. The impact of their environment and risks should be made more explicit and in most cases fuller explanations should be given on the overall impact of reservations on the reasonable assurance.</p>	<p>All services in the 2007 annual reporting exercise.</p>	<p><b>Completed</b>                  The guidelines for Annual Activity Reports for the year 2007 emphasize the need to include more streamlined, precise and coherent explanations of DGs' internal control systems.</p> <ul style="list-style-type: none"> <li>- the use of an internal control template ensures that control systems of the different DGs are presented in a more coherent way within the Commission and, more specifically, within families of DGs.</li> <li>- Precise guidance was also given to DGs to explain how the various components of the assurance process link together ("building blocks").</li> <li>- More precise guidance was given on when and how to make a reservation.</li> <li>- Assurance had to be supported by legality and regularity indicators.</li> </ul> <p>The DGs have generally followed the guidelines and an improvement can be observed in their AARs.</p>
<p><b>While taking into account the particular activities of the Legal Service, the 2007 and 2008 AAR reflect a more structured reporting presentation, using the internal control templates and other presentational tools proposed in the standing instructions.</b></p>				

<b>Risk management</b>	3. Establishing effective and comprehensive risk management making it possible to identify and deal with all major risks at service and Commission level and to lay down appropriate action to keep them under control, including disclosing resources needed to bring major risks to an acceptable level.	The Commission will further embed risk management in its regular management process and integrate risk assessment in its internal control systems.	All services, with the assistance of DG BUDG, as specified in SEC(2005) 1327.	<p><b>Completed</b></p> <p>The revised Internal Control Standards, decided by the Commission in October 2007, specifically provide a Standard for risk management processes (standard 6).</p> <p>Risk management was formally integrated into the 2006 programming and planning exercise and services' critical risks are since then disclosed in the Annual Management Plans.</p>
<p><b>The Legal Service has implemented risk management and risk assessment as part of its internal control systems.</b></p>				

Governance				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
<b>Internal audit recommendations</b>	5. Ensuring a smooth implementation of accepted internal audit recommendations	Follow-up of action plans stemming from internal audit recommendations should be regularly monitored at senior management level, and fully integrated into regular management planning, especially the annual management plans.	All services	<p><b>Completed</b></p> <p>Follow-up is being actively monitored through different tools (DGs' internal databases, "Issue track" system) and regularly reviewed by senior management.</p>

				<p>Further efforts were made to ensure a timely implementation of the audit recommendations:</p> <ul style="list-style-type: none"> <li>- The Audit Progress Committee alerted the Cabinets responsible for departments lagging behind, requesting them to monitor the appropriate follow up by their services.</li> <li>- New provisions were introduced to the standing instructions to the Annual Activity Reports and to the "peer review" process to ensure that Directors-General concerned explain in their reports the reasons why recommendations had not been implemented in time.</li> </ul>
<p><b>Regular meetings are held between the Director General, his deputy and the Internal audit capacity to examine the implementation of internal audit recommendations and reports.</b></p>				

Financial management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
<b>Accounts</b>	11. Increasing responsibility and accountability at the level of the Commission as a whole by the signing-off of the accounts by the Accounting Officer and by improved quality of financial information.	The Commission will further strengthen its accounting processes and systems to improve the quality of the financial information and the respect of deadlines.	All services, continuous action with the assistance of the services of the Accounting Officer	<p><b>Continuous action</b></p> <p>In 2007, DG Budget complemented and consolidated the accounting modernisation.</p> <p>The single datawarehouse was also made available to all services and is expected to lead to an improvement in financial management information.</p> <p>The Accounting Officer's report on the verification of local systems at the end of 2007 noted improvements compared to 2006, mainly in the development of the knowledge of accrual accounting and ABAC systems. However, two systems were not validated.</p>
<b>With the assistance of the Accounting Officer the Legal Service will continue to contribute to the improvement of the quality of financial information and the respect of deadlines.</b>				

Continuity of operations				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and	Progress made in 2007

			<b>timetable</b>	
<b>Business continuity</b>	15. Ensuring that the Commission is able to maintain business continuity in case of major disruption to its activities	The Commission will adopt Commission-wide policy guidelines and develop business continuity plans.	All services with the support of SG, ADMIN and DIGIT by the end of March 2007.	<b>Completed</b> All Directorates-General developed Business Impact Analyses and Business Continuity Plans in spring 2007. A communication test took place in July 2007, which examined both internal and external communication channels. A Commission-wide business continuity exercise followed in December 2007 with satisfactory results.
<b>The legal Service has his own Business continuity plan and keep it updated. The BCP was successfully tested during the “NOX08” exercise. In December 2008</b>				

**Annexe 3 Au rapport d'activité annuel  
Ressources humaines et financières par activité ABB**

**Allocation des ressources humaines par activité – Budget 2008**

Code Activité	Activité ABB	Ressources humaines au 31/12/2008									
		Tableau des effectifs				Personnel externe					
		Budg et adm.	Rechere actions indirects	Rechere actions directs	Délég ations	XX010201	Autre chapitre 01 - (ex partie A)	Fonds structurel s / mini budgets	Rech erche	Personnel financé par chapitre 0104 (ex - lignes B)	Total
25.01.07	Qualité Législation	90				08					98
25.01.08	Consultations,	264				24					288
AWBL 10	Stratégie pol. &	3				0					3
AWBL 11	Support administratif	51				1					52
	<b>Total</b>	<b>408</b>				<b>33</b>					<b>441</b>

Commentaires éventuels sur les écarts importants constatés (entre la planification et l'occupation réelle) : néant

**Autres dépenses de gestion décentralisées – Budget 2008**

**EXECUTION DES CREDITS D'ENGAGEMENT**

Autres dépenses de gestion décentralisées - XX 01 02 11 01 à XX 01 02 11 06		
Code Activité	Activité	Exécution des crédits d'engagement
25.01.07	Codification	203.455
25.01.08	Consultations, contentieux et infractions	597.909
AWBL 10 - SJ	Stratégie politique et coordination	6.228
AWBL 11 - SJ	Support administratif	107.956
	<b>Total</b>	<b>915.548</b>

Commentaires éventuels sur les écarts importants constatés dans l'exécution des crédits d'engagement : néant