

BACKGROUND FICHE FOR THE EGESIF: LESSONS LEARNED IN RELATION TO SIMPLIFICATION AND PROPORTIONALITY FROM THE 2014-2020 MANAGEMENT AND CONTROL SYSTEMS

With the 2007-2013 and the 2014-2020 management and control system, increasing levels of assurance have been reached on the legality and regularity of expenditure, but in certain areas this has been done at the expense of simplicity and cost effectiveness of management and control arrangements. Many stakeholders advocate for radical simplification and greater degrees of proportionality in the management and control system of the ESI Funds.

Could more simplification and proportionality have been achieved while maintaining a robust assurance model for the implementation of the EU? How can we capitalise on efforts made to significantly improve systems over the past two periods in order to implement a more streamlined system?

Based on experience with the 2014-2020 programmes some delays at the start of programmes were partly due to among others the designation process. The overall control burden has been perceived to be increasing both for beneficiaries and Member State authorities.

Questions for discussion

The operation of the management and control systems – based on your experience, at which level of the management and control system is simplification the most effective?

- Please share your experience with first level controls. Could the corresponding administrative burden be reduced, for example, through risk based management verifications or broader use of simplified cost options?
- What caused most the burden in relation to audit activities? How could audit activities be further streamlined, notably to reduce the burden on beneficiaries?
- Which elements of the designation procedure were the main cause delays in some Member States? Why no use was made of the provision allowing limited designation in case the system remained essentially the same? How could delays resulting from the designation procedure be addressed?

Experience in relation to proportionality – is more proportionality necessary when there is less risk?

- Based on your experience, what kind of criteria could be applied for a more proportionate approach?
- At what level could a more proportionate approach occur (programme, Member State, other)?
- What entry criteria could be established to grant access to a proportionate approach? What are the mechanisms that could be used to transition between a more and less demanding system?
- Which elements of the management and control system should have been covered by a proportionate approach?
- How could the audit work have been reduced in a proportionate approach (reduction mainly of system audits or audits of operations, or both?)