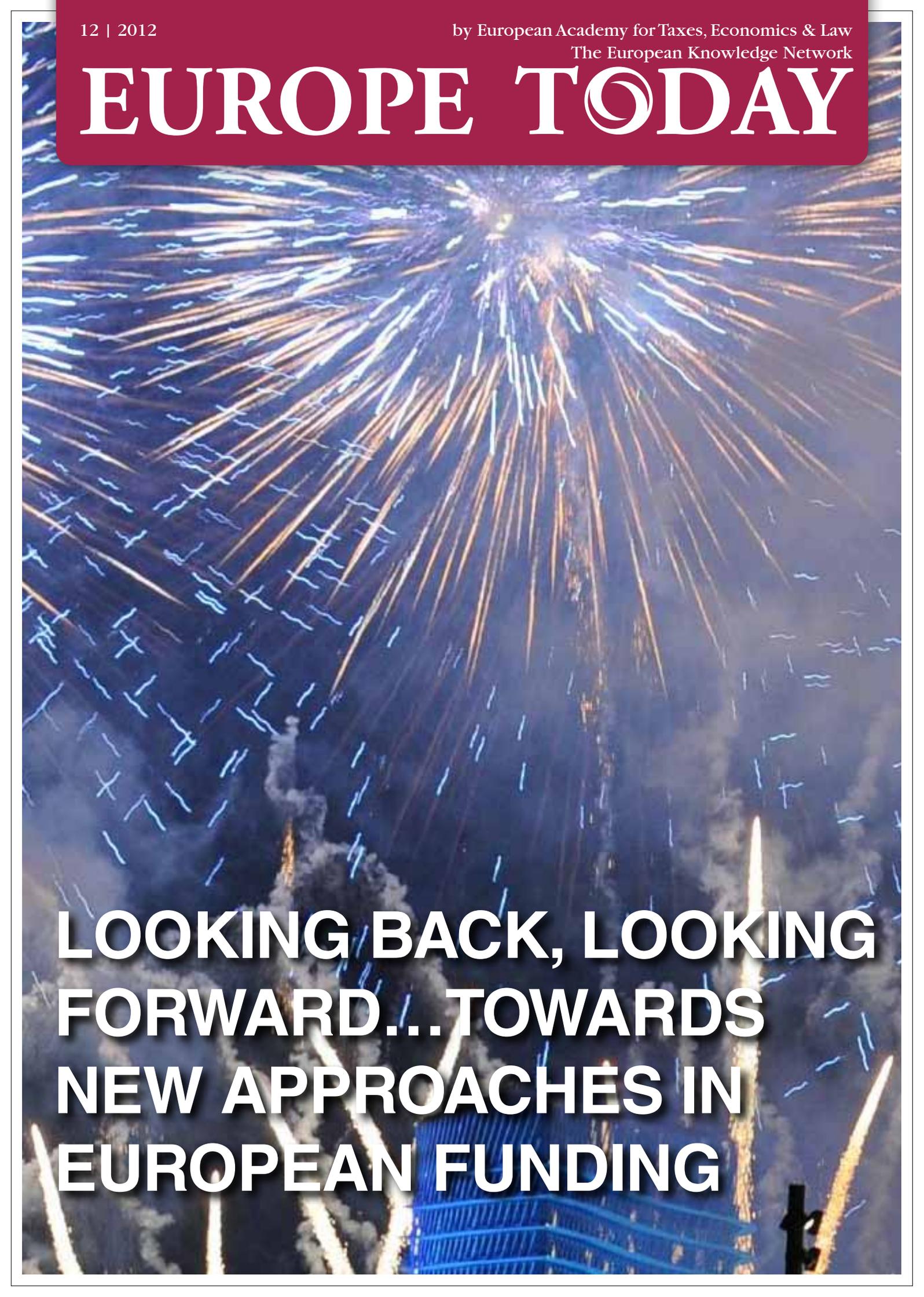


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by European Academy for Taxes, Economics & Law  
The European Knowledge Network

# EUROPE TODAY



**LOOKING BACK, LOOKING  
FORWARD...TOWARDS  
NEW APPROACHES IN  
EUROPEAN FUNDING**

## Editorial

The Advent season has arrived and the year 2012 is nearing to its end. The smell of cinnamon, hot punch and burned almonds is everywhere in Europe and still it fails to whitewash the atmosphere of uncertainty and confusion (particular among the younger generations). The next year is knocking on the door and with this, the time for looking back and striking a balance has come.

2013 will be an important year for the EU. It is the last year in the current programming period – the transition to the 2014 – 2020 financial period is on the European agenda. The countdown for the 2020 launch runs down, scoring just few more days than 365. However, the Member States still need more time to find an overall agreement on the EU's multi-annual financial framework, which has been proposed by the European Commission on 29 June 2011. The priorities are determined: "In a changing world, we want the EU to become a smart, sustainable and inclusive economy. These three mutually reinforcing priorities should help the EU and the Member States deliver high levels of employment, productivity and social cohesion."<sup>1</sup>

At the same time the recovery from the Euro zone financial crisis is still long in coming and despite of some holiday optimism in several European Member States, most of the Europeans are not really in an upbeat mood. An economy is always embedded in a society: the financial crisis in Europe is consequently linked with a society crisis. Separatist moods and general pessimism in many Member States are combined with global threats and a common feeling of insecurity.

In a no-growth or low-growth environment Europe wide, it still has to be taken into account that the EU economies are interdependent to a very high degree. The challenge for the EU remains the task to establish and to maintain effective and future oriented economic policy along with smooth coordination in order to boost growth, employment and sustainable development. Gaining knowledge, evaluating results and learning from mistakes is definitely the right path that has to be followed.

### FINANCIAL CONTROL & FOCUS ON RESULTS

In order to succeed in stimulating growth and sustainable development, it is inevitable to enhance effectiveness in funding and improve governance significantly. Financial control is crucial for avoiding risks and loss of money. In her article, our author Marian-

na Miklós-Molnár, Director of Strategy and Methodology, Directorate General for Audit of European Funds, Hungary, gives an overview of the financial and control risks related to European Union funding with a special focus on the role of second level control performed by the audit authorities of the Member States.

The aim of improving performance and maximising achievements of intended results still has to be met. Therefore, according to Bénédicte Wauters, Deputy Director Strategy and Organisational Development at the ESF Agency Flanders, Belgium, a stronger focus on results, monitoring and evaluation is needed. In his article he throws a critical eye on the results orientation of the General Regulation for the next structural funds period proposed by the Commission.

### E-COHESION AND COMMUNICATION

Simplification is another priority that has been set by the Commission for the next multiannual financial framework. Our author, Carsten Westerholt, European territorial cooperation expert, focuses in his essay on an initiative about 'e-cohesion', launched by the Commission. The purpose of this initiative is to increase the digital exchange of information between beneficiaries and programmes and to turn EU citizens and the European business, into regular e-government users.

The exchange of information and the topic communications is also at the centre of Anna Kanakaki's article. As a senior programming and evaluation Expert at the Strategic Planning & Evaluation Unit, ESF Managing Authority, Hellenic Ministry of Health & Welfare, Greece, and as a communication expert, she gives an overview on lessons learned in communications regarding Structural Funds.

### RISK AND RISK MANAGEMENT

Mistakes are always a consequence of a risk that has been taken in advance. When deciding to act in one way and not in another, automatically a certain risk has been taken into account. In his article Erik Bolders, senior business advisor at the Dutch Tax and Customs Administration, Ministry of Finance, the Netherlands, outlines the specific nature of the general concept of risk. He stresses that strategic risk management might be a very useful tool for the management of every organisation.

In the same line, Andrew Robertson, auditing stream leader, Faculty of Management, Cass Business School, City University London, UK, emphasises that organisations have to survive in an environment

of endless increase of risk and elaborates on possible strategies for dealing with this fact.

### EUROPEAID DEVELOPMENT AND COOPERATION

As a matter of fact, also the work of the EuropeAid cooperation office has to face up to many risky areas. The European Union and its Member States are the biggest international donor for development aid. In her contribution to Europe Today Bettina Geiken, EU Project Manager on behalf of IBGE – Environmental Agency of Brussels Capital Region, Belgium, offers an overview of lessons learned from EU-Projects in the Euro-Mediterranean region with view on Decentralised Cooperation.

### RESEARCH & INNOVATION

In times of financial short cuts, optimising approaches are always in fashion. Another sector of the European policies that has to deal with shrinking funding is the sector of research, innovation and development. Public funding for higher education and research institutions is decreasing in Europe. Therefore organisations need to diversify their income sources and commercialize research strategically. In his article Sebastian Wündisch, Head of the Research Centre for Research Promotion and Technology Transfer, Technical University Dresden, Germany, presents a complete new approach in academic technology transfer. The new model called Easy Access IP was launched by the University of Glasgow and focuses on maximizing the University's dissemination of knowledge.

The spread of knowledge is also our mission at the European Academy for Taxes, Economics & Law. This is what we will be continuously deploying our efforts to in the next year. But first let us focus on the upcoming festivities. We wish you very happy holidays and a New Year filled with prosperity, success and knowledge! Enjoy your holidays' reading!

Yours,  
Asya Ognyanova  
Editor-in-chief



<sup>1</sup> José Manuel Barroso, President of the European Commission: [http://ec.europa.eu/europe2020/index\\_en.htm](http://ec.europa.eu/europe2020/index_en.htm)

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A Europe of Knowledge:  
The European Knowledge  
Award 2013

The 8<sup>th</sup> European Annual  
Symposium “EU Funds 2013”

The Master of Management in  
EU Funds: Graduation report

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Phone: ++49 – 30 802080 256

Fax: ++49 – 30 802080 250

E-mail: [asya.ognyanova@euroacad.eu](mailto:asya.ognyanova@euroacad.eu)

Comments and suggestions are always welcome!

## Second Level Control

*Marianna Miklós-Molnár, Director of Strategy and Methodology, Directorate General for Audit of European Funds, Hungary*

### INTRODUCTION

The article aims at giving an overview of the financial and control risks related to European Union funding with a special focus on the role of second level control performed by the audit authorities of the Member States.

In accordance with the principle of shared management, in the current 2007-2013 programming period the European Commission is relying even more than before on the effective operation of the management and control systems of the Member States.

An effective multilevel control system has two main functions: it should, on the one hand, minimise the risk of paying out assistance to projects that violate regulations, i.e. it should detect errors before disbursements to applicants/beneficiaries, and thus prevent irregular use of funds. The other key characteristic of an effective management and control system is that it screens out any irregular use of funds or errors in projects that have occurred despite the strict regulations of the funding system, before the settlement of funds with the

European Commission.

### AUDIT AUTHORITY AS SECOND LEVEL CONTROL BODY

The purpose of second level control is to identify risks within the management and control system, formulate recommendations for action, if necessary, and detect project-specific errors. An independent body, the audit authority has to obtain reasonable assurance that the amounts claimed from the European Commission in the statements of expenditure are correct, and that the underlying transactions are legal and regular.

The risk and assurance model used in financial auditing is applied for the audit of European Union funding as well, though it has to be interpreted in a slightly different way<sup>1</sup>:

$$AR=IR * CR * DR$$

Inherent risk (IR) refers to the risk of an error occurring in the statements of expenditure submitted to the European Commission.

Control risk (CR) refers to the risk of the management and control system of the Member State failing to detect the errors.

Detection error (DR) refers to the risk of the audit authority failing to detect the irregular items in the statements of expenditure submitted to the European Commission.

As the above risk model provides only general guidance to the audit authorities of the Member States, the European Commission has developed detailed guidance notes to help interpretation.



<sup>1</sup> Guidance Note No COCOF 08/0021/02-EN on Sampling Methods for Audit Authorities (Under Article 62 of Regulation (EC) N° 1083/2006 and Article 16 of Commission Regulation N° 1828/2006

### SYSTEM AUDITS AND ASSESSMENT OF THE SYSTEM

The audit authorities perform system audits to determine the control risk. In the framework of these audits, the management and control systems are assessed. The key requirements and assessment criteria to audit are defined in the relevant methodological guidance note of the European Commission.<sup>2</sup>

The primary aim of a system audit is to provide a comprehensive assessment of the management and control system through the examination of processes in the light of applicable laws and regulations and through the audit of so-called test projects. Based on the conclusions of the system audit the system can be enhanced – e.g. by adding more control points – and thus risks can be reduced.

As a result of the analysis the management and control system of the given operational programme can be placed in one of four assessment categories. Based on the categorization it is possible to establish the assurance level provided by the system and the assurance level the audit authority needs to achieve through audits on operation.

### PLANNING OF AUDITS OF OPERATIONS

According to Article 17 of Regulation N° 1828/2006/EC<sup>3</sup> the sample of operations to be audited in the framework of audits of operations is to be selected using statistical sampling methods, which make it possible to project the results to the whole sampling population

and to calculate the total projected error rate for the operational programme. The European Commission issued a methodological guide (COCOF 08/0021/01-EN) to standardise the applied sampling methods. According to this guidance note, in general, projects are to be considered as the basic statistical sampling units. Due to the nature of some programmes, in some cases the sampling population might not have enough items to carry out a statistical sampling exercise, therefore the number of items in the population needs to be increased in some way to reach the minimum number required. A possible solution is to consider payment claims submitted by beneficiaries in the given year as the sampling unit, instead of projects.

Implementation of audits of operations  
The primary aim of audits of operations is to test the functioning of the institutional system through a predefined number of items, i.e. projects. Another objective of audits of operations is to check whether the implementation of projects claiming payments based on statements of expenditure presented to the European Commission was legal and regular. As a result irregularities involving a financial impact might be established, and the audit authority is also required to assess whether the problems detected in the framework of the project audits are systemic in nature.

Audit authorities report to the European Commission on the results of the system audits and the audits of operations in the framework of the annual control report and the annual opinion.



**MARIANNA MIKLÓS-MOLNÁR**

**Director of Strategy and Methodology, Directorate General for Audit of European Funds, Hungary**

**is speaker at the European Seminar “Preparing for Closure of the Operational Programmes 2007-2013”, 28<sup>th</sup> – 29<sup>th</sup> January 2013, Berlin.**

Marianna Miklós-Molnár has been working at the Hungarian Audit Authority since Hungary started receiving funding from the European Union. During this period as auditor she has been involved in sample and system audits and risk analyses related to ERDF, ESF and CF funding. Since 2008 Marianna Miklós-Molnár has been involved in strategy development, sampling, planning and reporting activities. In 2010 she was appointed Director of Strategy and Methodology. Her responsibilities include managing the tasks related to the closure of the previous programming period.

<sup>2</sup> Guidance Note N° COCOF 08/0019/00-EN on a Common Methodology for the Assessment of Management and Control Systems in the Member States (2007-2013 Programming Period)

<sup>3</sup> Commission Regulation (EC) N° 1828/2006 of 8 December 2006 setting out rules 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) N° 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund

## The Results Orientation of the Proposed General Regulation for the Next Structural Funds Period

*Bénédict Wauters, Deputy Director Strategy and Organisational Development, ESF Agency Flanders, Belgium*

On 29 June 2011, the Commission adopted a proposal for the next multi-annual financial framework for the period 2014-2020: A Budget for Europe 2020. Simplification of policy delivery, focus on results and increased use of conditionality are among the major hallmarks of the next set of programmes (COM(2011) 615 final). Let's zoom in on the second one –the focus on results. Is there really something new here?

Before results enthusiasts get all excited, it should be noted that out of the 186 pages of regulations only about twelve pages, including regulation annexes, are devoted to results (see <http://www.coprbum.eu/?q=node/531> for the actual excerpts). This entails enlarging the concept of results orientation to include performance and effectiveness in general. Essentially, when sifting through all the repetitions in

the regulation text, the approach really boils down to:

- Selecting prescribed investment priorities and linking these to output and outcome indicators (see annex III);
- Setting intermediate targets for some of these indicators (2016, 2018) and a final target (2022) for the seven year period. Essentially, these indicators will be input and output indicators. Only if considered appropriate, as of 2018, also outcome (results) indicators may be awarded a target;
- Attaching a reward/punishment scheme;
- Impact evaluation is required for all priorities.

A specific mechanism referred to as a "Joint Action Plan" is also provided. This mimics the above approach but for a smaller more specific scope of action. Finance and outputs and/or outcomes are in such a plan to be directly linked to each other. Evaluation of any kind is not mentioned as a requirement for these plans.

Do the above elements really constitute a new development? Not really, as targeting concerning output and outcome indicators as well as a performance reserve have been around in the current and previous period. Most of what the Joint Action Plan offers was already possible with the current period financial simplification mechanisms. What is different is the more top-down approach embodied in the prescribed investment priorities and the common indicators. The current period had done away with the requirement to formulate "measures" within the priorities and hence provided the space to move away from an output towards an outcome orientation. Granted, this step forward was missed by many Member States that locked themselves into output indicators rather than outcome indicators to measure progress on their priority specific objectives. This was surprising, especially given the fact that the current regulation did not foresee any reward or punishment for progress or lack of progress on targets. Perhaps at MS level, committing to outcomes, less controllable than outputs, was too big step to take.

In the new regulation, formulating specific objectives under the priorities as well as programme specific indicators to measure them is still the prerogative of MS, but now only within the constraints of the Commission's top-down framework which



now requires specifying outputs as well as outcomes for every priority. New is also the resolve of the Commission to ensure compliance with these requirements.

Should we regard these new regulations as progress? In my opinion, they represent two missed opportunities as a true results orientation is a matter of mindset – of wanting to be responsible for trying to do the right thing, rather than of measurement and targeting and being compliant with these targets.

The first missed opportunity is that the Commission chose to treat the MS as children that need to be given a pre-determined list of priorities to subscribe to. The choice could rather have been to push the MS to develop their capacity to formulate outcome objectives as specific as possible to their given context and to the needs of their citizens.

The second, and gravest, missed opportunity resided in the tying of incentives to (lack of) achievement of targets. There is plenty of evidence that tying rewards or punishment to achieving targets has perverse effects. For example, a meta-analysis by Deci and colleagues of 128 studies (Psychological Bulletin, volume 125) concluded that “There is no question that in virtually all circumstances in which people are doing things in order to get rewards, extrinsic tangible rewards undermine intrinsic motivation.” Reward, or its less joyful twin – punishment, is so powerful that we forget to do the right thing. In fact, the same study says that greater surveillance, evaluation and competition that tend to accompany performance-related rewards further undermine intrinsic motivation, and that offering rewards can also stop people taking responsibility.

This was exactly what was also stated by Burt Perrin, an independent expert invited to speak in May 2011 by the European Parliament Committee on Regional Development at a public hearing concerning “Moving towards a more results/performance-based delivery system in Cohesion Policy” (see <http://www.coprbrm.eu/?q=node/365> for the actual speech).

Perrin stated that “For complex policy interventions, there rarely is a unilinear relationship between activities, outcomes, and impacts. A results-oriented system needs to take into account the reality that few major problems or social needs can be addressed just by a single programme, nor can they be measured by a single or limited number of indicators.” He advocated that what really matters is threefold: “Acting responsibly – being trustworthy, being true to the mandate, demonstrating responsibility in taking decisions. Addressing the overall need or rationale for why the program is in place. Doing the best possible job given the circumstances, resources and constraints, consistent with the overall mandate.” This comes very close to what I would understand as results orientation.

While the proposed regulation does emphasize the need for more impact evaluation, it is striking to note that evaluation was not even deemed worthy of being the basis for the doling out of reward or punishment. The regulation assigns that as the exclusive territory of the indicator system. Not that I would advocate that evaluations would provide estimates of “attributable impact” to become the basis for extrinsic motivation. It would only ensure that we cannot learn from evaluation anymore.

So, what is the missed opportunity then? In keeping with Perrin’s suggestions, it would have been much more promising if the regulations had institutionalized a sophisticated dialogue between the Commission and the Member States concerning the latter’s progressive understanding of the performance of their programmes. Evaluations would then become a much more prominent source of performance related information than an indicator system.

Not being able, for an extended period of time, to demonstrate sufficient progressive learning and understanding is perhaps the only legitimate ground for the Commission to punish or reward that I can think of. Of course, having such a sophisticated dialogue requires much more than simply checking if targets are met or not. Regrettably, the compliance mindset once again floors responsibility with this new regulation.



**BÉNÉDICTE WAUTERS**  
Deputy Director  
Strategy and Organizational Development,  
ESF Agency Flanders,  
Belgium

is speaker at the  
“Practical Toolbox for EU Funds Project Managers”,  
25<sup>th</sup> – 27<sup>th</sup> February 2012, Berlin,  
Germany

He has been working at the ESF Agency Flanders since 2007. As the unit’s Deputy Director his responsibilities include the evaluation of the ESF programme. He also coordinates the EU-wide community of practice on results based management. Bénédicte Wauters has been dealing with EU Structural Funds for many years and is an expert in project/programme/strategy/policy development and evaluation as well as organisational development. In addition, he is a lecturer at several universities and business schools in various European cities. He has acquired his considerable expertise through more than fifteen years of experience in the public sector (European Commission – DG EMPL and the Flemish government) as well as the business sector. As a consultant, he worked with a variety of clients from many sectors such as multilateral institutions (e.g. United Nations, OECD, European Commission – DG Research, DG Employment) and government departments (e.g. ministries, cities and regions in the Netherlands, Poland, France, Belgium). Furthermore, he cooperated with NGOs as well as public and private corporations (e.g. the Flemish harbour of Ghent, the Dutch National Railway Company).

## Are you Ready for e-Cohesion? Electronic Exchange of Information in the European Cooperation Programmes of the Future

*Carsten Westerholt, Expert, Administration of Transnational Programmes, Denmark*

In relation to the upcoming period for European cooperation programmes the Commission has launched an initiative about 'e-cohesion'. This initiative aims at digitalising the ways of exchanging information between beneficiaries and programmes. So far the awareness about the concepts behind e-cohesion and its impacts on future programmes seems not to be very high. The deadline by the end of 2014 for implementation is nevertheless tight.

E-cohesion relates to the Europe 2020 strategy and addresses the 'Digital agenda for Europe' within the 'Smart Growth' pillar. It is a general aim of the European Commission to turn citizens and businesses into frequent e-government users.

In terms of the future cooperation programmes the idea behind e-cohesion is to make administration easier by making the electronic exchange of information simpler. In order to do so the initiative introduces a number of minimum requirements. First of all it is only meant for those processes taking place after an initiative has been awarded by a programme. Secondly it only aims at the exchange between beneficiaries and related programme bodies. These are managing authorities, certifying authorities, audit authorities as well as intermediate bodies. The information to be exchanged relates e.g. to required reporting on progress, exchange of management information and audit information.

On the technical side the initiative does not suggest any requirements in terms of platforms, software or protocols to use. The systems shall however be interoperable with frameworks on national and European level to allow beneficiaries to submit information only once. In terms of confidentiality the initiative also relates to data integrity, user authentication and data storage. In order to support programmes to comply with the requirements the European Commission has launched an initiative for an open source platform called e-TrustEx. For more information on this initiative see the link below.

Where does this leave the future beneficiaries and programme bodies? There

is an ongoing debate about the 'administrational burden' in the current operation of programmes and projects. In order to make things better in the future it is proposed to simplify and harmonize procedures and work flows. In this respect electronic exchange could help to make things more effective and efficient by including e.g. automatic checks on financial figures and documents required. Becoming paperless in the day to day operations might also be a step forward and electronic exchange of information is of course much quicker than physical shipping.

However, beneficiaries as well as programme staff need to be well aware not only of the change in handling information but also about the paradigm shift behind it. Only if everyone understands the idea behind it as well as their role in it, e-cohesion will be understood as a way to limit the administrative burden. If communication fails, there is a great potential for understanding the exercise just as an additional layer of bureaucracy.

The latter puts extra pressure on the set-up of the electronic exchange systems. The systems which are already in place vary very much in terms of the information and processes they are dealing with and in terms of user friendliness. In this respect the e-cohesion initiative opens up for going beyond the minimum requirements and to offer the possibility to start earlier in the project lifecycle by using electronic application processes. Recent surveys also suggest that beneficiaries would like to use electronic systems very much for day to day project management operations. This could lead to extended functionalities in terms of progress monitoring and calculation tools. As some of the systems which are already in place show, e-cohesion can also easily go beyond the exchange between beneficiaries and programme bodies by also integrating information flows between bodies.

In order to meet the deadline by the end of 2014 programme bodies need to find out if their systems are fit for e-cohesion. This includes deciding about how to meet minimum requirements and if additional

functionalities would be desirable. And the main challenges however, might not be technical, but relate to the budgetary, political, organisational and end-user level of those involved on regional, national and European level.



**CARSTEN WESTERHOLT**

**Expert, Administration of Transnational Programmes, Denmark, is speaker at the**

**„8<sup>th</sup> European Annual Symposium “EU Funds 2013”, 11<sup>th</sup> – 13<sup>th</sup> March 2013, Berlin**

Carsten Westerholt works in the field of European territorial cooperation and is a member of the European Commission's e-TrustEx user reference group. His main focus is project development and communications. He has a background as research scientist and was adviser to the European Commission on transport and energy. He was also Vice President of the Verkehrsclub Deutschland, the largest environmental oriented transport club in Europe.

Further information:

Interact: 50 Questions & Answers on e-cohesion: [http://www.interact-eu.net/downloads/5081/INTERACT\\_Publication\\_50\\_Questions\\_Answers\\_on\\_e\\_Cohesion\\_in\\_European\\_Territorial\\_Cooperation\\_Programmes\\_July\\_2012.pdf](http://www.interact-eu.net/downloads/5081/INTERACT_Publication_50_Questions_Answers_on_e_Cohesion_in_European_Territorial_Cooperation_Programmes_July_2012.pdf)

European Commission: e-TrustEx: [https://joinup.ec.europa.eu/sites/default/files/e-TrustEx\\_Brochure\\_0.pdf](https://joinup.ec.europa.eu/sites/default/files/e-TrustEx_Brochure_0.pdf)

## Seven Mistakes We Should Avoid in Structural Funds Communication

*Anna Kanakaki, Certified Project Manager and Senior Programming and Evaluation Expert, Strategic Planning & Evaluation Unit, ESF Managing Authority, Hellenic Ministry of Health & Welfare, Greece*

### Lesson 1

Let's admit it –we designed our Campaigns according to the established norms, in a self-standing way. We missed the fact that, eventually, Operational Programmes would compete with each other for the same channels and resources (air, space, time). In the new 2014-2020 design, we should explore all opportunities for synergies and complementary actions, forming a well coordinated symphony of Programme “melodies”.

### Lesson 2

Journalists proved to be not the most effective multipliers of SF messages, focusing more on failures than on success. Teachers, academics, local

officials, employers and beneficiaries, by their testimonies and high credibility provide easier and sustainable access to our target audiences. Large scale media campaigns are less effective in terms of visibility. “Go local” and “Go Networking” worked better.

### Lesson 3

SF Communication had focused too much on logos and financial contribution. Our plans often relied only on minima: “List of Beneficiaries-EU flag-Annual event”. On the other hand – projects with “human faces”, success stories and value-focused communication were not only welcomed by the media as “News-worthy material”, but proved to be highly effective in convey-

ing the EU contribution message!

### Lesson 4

We learnt the hard way that communication is not only action – it is also about reaction. When we delay – others speak. Although it is known that in communication “timing is important”, a conflict in institutional and media timing is often observed. So, we changed the way we operate and prepared media kits, partnered with Commission Representation in our countries and developed trust relations with the administration to obtain quick evidence and backup response.

### Lesson 5

SF Communications had the tendency



to stick only to positive news, hiding the information on poor performance or missed targets. But, is selective communication credible? Experts recommended respect and honesty towards the audience. Now, we know how to communicate even failures and support it with positive perspectives and learning.

#### Lesson 6

Results were reported poor where Communication was considered a rigid internal function of the Operational Programme, constrained to the implementation of a Plan, in compliance to the Regulation.

On the other hand, where there was room for imagination, innovation and involvement of all parties, a sustainable success was achieved. Communication officers are now encouraged to explore and experiment with new ideas and to build networks of multipliers, to increase the effects of the Campaign activities. A de-institutionalisation of communication is the new challenge.

#### Lesson 7

Most of SF Communications failed to design and maintain a sufficient monitoring system. Evaluation experts faced a number of problems, due to the fact that in most cases the information and data necessary to support the evaluation exercise in 2011 was not available, nor properly organised and complete. We realized that we should build our communication monitoring system along with the design of the Communication Action Plan, stress to all actors its importance and develop a standardized system to record everything we need in order to monitor progress, evaluate and strengthen learning...

In the years to come, we will operate in time of crisis. Still, communication on cohesion policy can serve as instrument to close the gap between EU and its citizen. After meeting our regulatory obligations, let's go beyond and see communication as an opportunity to foster European values and remind people what united us at first ...

„PATHEI MATHOS“ (Through suffering comes wisdom)  
Aeschylus, „Agamemnon“



**ANNA KANAKAKI**  
Certified Project Manager and Senior Programming and Evaluation Expert, Strategic Planning & Evaluation Unit, ESF Managing

Authority, Hellenic Ministry of Health & Welfare, Greece

is speaker at the  
„8<sup>th</sup> European Annual Symposium  
“EU Funds 2013”,  
11<sup>th</sup> – 13<sup>th</sup> March 2013, Berlin

She is also a certified Project Manager (certified by the International Project Management Association, IPMA level D since 2008), has been Senior Programming and Evaluation Expert in the Managing Authority of the Hellenic Ministry of Health & Welfare since 2004. She participates actively in working groups and networks of the European Commission such as the INFORM Network of DG Regio, the Evaluation working group of DG Emploi and national trainers groups. Furthermore, Anna Kanakaki is member of the Association of Project Managers in Greece and acted as Senior Trainer in the Hellenic Academy for Public Administration as well as in several further countries. She has been working as Project Manager for ESF, PHARE and DAC projects since 1994.

## The European Knowledge Award 2013

*The European Knowledge Award 2013 under the patronage of Mrs Androulla Vassiliou, member of the European Commission, to be given for the 3<sup>rd</sup> time in Berlin at the European Annual Symposium “EU Funds 2013”, March 11 – 13, 2013*

At the 8<sup>th</sup> European Annual Symposium “EU Funds 2013” (March 11 – 13, 2013), the European Academy for Taxes, Economics & Law will appoint the winner of the European Knowledge Award 2013. The Prize is under the patronage of Mrs Androulla Vassiliou, member of the European Commission. It carries a value of 10.000 Euro in trainings and will be awarded for outstanding efforts in educating staff members in the field of the management of EU Funds.



Christoph Brauner (second from left), Managing Director of the European Academy for Taxes, Economics & Law with the winners of the **European Knowledge Award 2012**: from right: Ms. Anita Wesołowska, Deputy Director of the Managing Department for Competitiveness and Innovation Programmes of Ministry of Regional Development of the Republic of Poland, who received the Award during the festive ceremony on behalf of the Ministry together with her Colleagues, Ms. Katarzyna Przybylska and Mr. Igor Kamienski from the Department for ESF Management.

### MS. ANITA WESOŁOWSKA

from the Ministry of Regional Development of the Republic of Poland, who received the European Knowledge Award 2012 during the 7<sup>th</sup> European Annual Symposium “EU Funds 2012” on March 19, 2012 on behalf of the Ministry:

*“It is my great pleasure and I feel deeply honored that this Award has been given to us and that the Academy acknowledged our efforts in doing our job in the best possible way.”*

## The 8<sup>th</sup> European Annual Symposium “EU Funds 2013”

The 8<sup>th</sup> European Annual Symposium “EU Funds 2013” will Take Place in Berlin from March 11<sup>th</sup> to March 13<sup>th</sup> 2013. This must-attend European Symposium brings together around 500 EU Funds practitioners from all over Europe and enables the exchange of knowledge, experience and best practices between all relevant actors from the EU Institutions and the Member States. The annual European Symposium provides an insight in red-hot EU Funds issues. Within two symposium-days and one workshop-day around 25 speakers will steer their clear focus on how to manage the transition to the next programming period 2014-2020. [The programme of the “EU Funds 2013” Symposium is available for registrations.](#)



Christoph Brauner, Managing Director of the European Academy for Taxes, Economics & Law at the opening plenum of this year's 7<sup>th</sup> European Annual Symposium “EU Funds 2012” that took place from March 19 – 21, 2012 in Berlin, Germany.



Speakers at the 7<sup>th</sup> European Annual Symposium “EU Funds 2012”: from the right: Flo Clucas O.B.E., Chair of the Ad-Hoc Commission on the Budget and Rapporteur on the Multiannual Financial Framework, Member of the Commission for Territorial Cohesion Policy, Committee of the Regions, Michail Dumitru, Director, Directorate for Rural Development Programmes, DG Agriculture and Rural Development, European Commission, Peter Wostner, Deputy Director, Government Office for Local Self-Government and Regional Policy, Slovenia.



Participants at the 7<sup>th</sup> European Annual Symposium “EU Funds 2012” in March 2012 in Berlin, Germany.

At the 8<sup>th</sup> European Annual Symposium EU Funds 2013 attendees will have the one-in-a-year chance to exchange experiences and to get answers on their questions from top EU Funds experts, representing all important European and national institutions involved in the management of EU Funds. Within two symposium-days and one workshop-day clear focus will be put how to manage the transition to the next programming period 2014-2020.

## Meet leading European experts at the 8<sup>th</sup> European Annual Symposium “EU Funds 2013”:

### Ms. Marie Donnelly

Director Renewables, Research and Innovation, Energy Efficiency, DG Energy, European Commission

### Mark Schelfhout

Head of Unit Shared Management, DG Employment, Social Affairs and Inclusion, European Commission

### Alex Conway

European Programmes Director, Greater London Authority, United Kingdom

### Peter van der Woude

Manager, Certifying Authority, Ministry of Economics, Agriculture and Innovation, the Netherlands

### Barry North

Closure Compliance Lead, Department of Communities and Local Government, United Kingdom

### Louis Vervloet

General Director, ESF Agency Flanders, Belgium

### Kaur Siruli

Head of Financial Control Department, Ministry of Finance, Estonia (t.b.c.)

### Bernd Schuh

Member of Board of Directors, Austrian Institute for Regional Studies and Spatial Planning, Austria

### Anna Kanakaki

Certified Project Manager and Senior Programming and Evaluation Expert, Strategic Planning & Evaluation Unit, ESF Managing Authority, Hellenic

Ministry of Health & Welfare, Greece

### Bénédict Wauters

Deputy Director Strategy and Organisational Development, ESF Agency Flanders, Belgium

### Natasa Prah

Director of Budget Supervision Office, Ministry of Finance, Slovenia

### Martin Dastig

Member of the Strategy and Business Development Team, Investitionsbank Berlin, Germany

### Martin Weber

Head of Audit Unit ERDF, Transport and Energy, European Court of Auditors

### Sonja Maurus

Programme Executive, Southern Eastern Regional Assembly, Ireland

### Heikki Aurasmaa

Director General, Regional Department, Ministry of Employment and the Economy, Finland

### Piotr Stołowski

Head of Region, Regional Business Development, European Investment Fund

### Adrian Zelaia

Executive President, EKAI Center for Innovating Public Policy, Spain

### Andrew Luff

Structural Fund Expert Adviser, United Kingdom

### Kristi Sell

Head of Expost Control Department, Estonian Registers and Information Board

### Jim Millard

Head of Highlands & Islands and Territorial Cooperation Programmes, European Structural Funds Division, Scottish Government, United Kingdom

### Dr Carol Sweetenham

Head of Policy, Strategy and Coordination, Department for Communities and Local Government, United Kingdom

### Carsten Westerholt

Expert, Administration of Transnational Programmes, Denmark

### Nata Lasmane

Director, EU Funds Audit Department, Ministry of Finance, Latvia

### Stewart Roche

Management Accountant, Higher Education Authority, Ireland

### Dr. Hubert Hämmerle

Deputy Head of Department for European Affairs and External Relations, Regional Government of Vorarlberg, Austria

### Dr. Goetz von Thadden

Head of Holding Funds & Advisory, Southern & Western Europe, JESSICA and Investment Funds, European Investment Bank (t.b.c.)



## The Master of Management in EU Funds: Graduation report

On November 8, 2012, the European Academy for Taxes, Economics & Law welcomed Mrs Camelia Horlaci, Senior Partner at Ernst & Young SRL, Romania at the advanced European seminar “Successful Application of Art.13 Commission Regulation (EC) No 1828/2006”. The seminar is part of the “Master of Management in EU Funds” – a peerless master programme designed by the Academy especially for current and ongoing specialists in EU Funds Management.



Mrs Camelia Horlaci, Senior Partner, Advisory Department, Ernst&Young SRL, Bucharest, Romania at the advanced European seminar “Successful Application of Art.13 Commission Regulation (EC) No 1828/2006”.

**At her graduation ceremony, Mrs Horlaci spoke very emotional about her time as a Master Course student and about all the benefits she took:** *“The Master in EU Funds program at the European Academy for Taxes, Economics & Law packs an excellent curriculum of courses both insightful and challenging. It gave me a broad understanding of the challenges facing the public service and the public administrations in Europe, particularly in connection to the application, management, evaluation and control of EU Funds. This is a huge topic and the knowledge that I received is current and backed up by many case studies and examples of best practices. I had the rare chance to learn from many leading European experts and met a range of colleagues from all across of Europe. By participating in this Master of EU Funds program, I extended my professional network and got some new friends. And last but not least – I fell in love with Berlin.”*

### About the Master of Management in EU Funds:

The Master Course “Master of Management in EU Funds” by the European Academy for Taxes, Economics & Law is the first intensive professional preparation for all EU Funds Specialists Europe-wide. It is tailored to the needs of current or future EU Funds experts who work or would like to work in the public, private or non-profit sector.

**The Master Course provides detailed knowledge on EU Funds Management** and aims at bringing perfection to day-to-day workflow of EU Funds professionals. The schedule of the Master Course can be designed individually by the participants according to their particular needs and time availability as it is flexible in time and topics.

The compulsory courses are conducted in English. The optional courses are held either in English or in German, depending on the seminar choice.



Become a **Master of Management of EU funds!**  
Find more information about the **Master Course** [here](#).

## Upcoming Events



Participants at the 7th European Annual Symposium „EU Funds 2012“, Berlin, March 2012.

# Join the European Knowledge Network!

### Handling Irregularities in EU Funded Projects

**24<sup>th</sup> – 25<sup>th</sup> January 2013, Berlin**

Due to its impact on the EU budget, the topic of irregularities is still of high importance to the European Commission and has to remain a priority for Member States. Member States need to continue their efforts in order to maintain progress in preventing, detecting and correcting irregularities in the use of EU Funds.

At this seminar participants from all European MS will learn from the first-hand experiences of leading experts from

- Department for Communities and Local Government, United Kingdom
- Higher Education Authority, Ireland
- Marshal's Office of the Swietokrzyskie Regional Government, Poland
- OLAF Coordination Bureau, National Tax and Customs Administration, Hungary

Please find more detailed information about this event [here](#).

### Practical Toolbox for EU Funds Project Managers

- Cost-Benefit Analysis
- Project Management
- Evaluation Techniques

**25<sup>th</sup> - 27<sup>th</sup> February 2013, Berlin, Germany**

Project Managers dealing with EU-funded projects face several challenging management tasks. Their work refers to different aspects and phases of project management which require a high level of expertise as well as the proper use of practical management tools. At this intensive 3-day-training the participants will receive an extensive set of practical instruments for their daily work. The practical toolbox is tailored especially to the needs of Project Managers and public staff responsible for EU funded projects. The programme of the training is designed to enable participants to maximise their learning profit. Intensive workshops in the afternoon will follow up the methods learned during the morning sessions.

Please find more detailed information about this event [here](#).

### Preparing for Closure of the Operational Programmes 2007-2013

*New Guidelines; Procedures; Lessons Learned*

**28<sup>th</sup> – 29<sup>th</sup> January 2013, Berlin**

At this European seminar you will learn about the new Commission's guidelines on closure for the current programming period 2007-2013 and how to best cope in practice with them.

With experts from:

- DG Employment, Social Affairs and Inclusion, European Commission
- Department for Communities and Local Government, United Kingdom
- Directorate General for Audit of European Funds, Hungary

Please find more detailed information about this event [here](#).

## Risk Management in the Public Sector

**31<sup>st</sup> January – 1<sup>st</sup> February 2013, Berlin, Germany**

How to handle the variety of risks that public institutions are facing every day? At this European seminar participants will learn how to complement audits with risk management techniques that allow them to identify, evaluate and handle risks dynamically.

Understand risks today and avoid threats tomorrow. Receive the extensive know-how from the presentations, the workshop and the interactive sessions led by key experts from:

- Central Audit Service, Ministry of Finance, the Netherlands
- General Inspection of Finances, Ministry of Finance, France
- Dutch Tax and Customs Administration (DTCA), Ministry of Finance, the Netherlands
- Faculty of Management, Cass Business School, City University London, UK

Please find more detailed information about this event [here](#).

## Optimising Income Generation in Higher Education and Research Institutions

**31<sup>st</sup> January – 1<sup>st</sup> February 2013, Berlin, Germany**

Public funding for higher education and research institutions is decreasing. Therefore organisations need to diversify their income sources and commercialise research. Efficient strategic management in this area is the key to long term success of institutions.

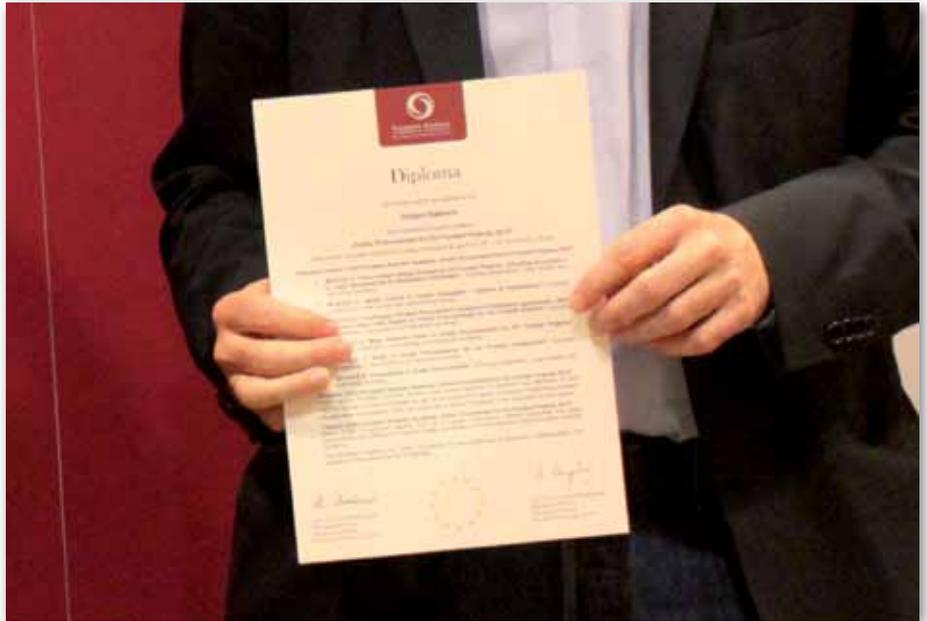
This practical seminar will feature key experts from:

- Corporate Partnerships, Enterprise Division, Imperial College London, United Kingdom
- Research Centre for Research Promotion and Technology Transfer, Technical University Dresden, Germany
- Research Liaison Office, Stockholm University, Sweden
- Corporate Controlling, University of Amsterdam, the Netherlands
- Research & Innovation Services, University of Gothenburg, Sweden
- Marketing & Communications, Delft University of Technology, the Netherlands

They will share their detailed knowledge with the attendees.

Please find more detailed information about this event [here](#).

# Prove what you have learned!



## Calculating the Expenditures of EU Funded Projects: Making a Greater Use of Flat Rates and Lump Sums

**7<sup>th</sup> - 8<sup>th</sup> February 2013, Berlin, Germany**

The European Commission has introduced simplified cost options in order to ease the implementation of the Structural Funds. All authorities dealing with EU funds as well as project beneficiaries can implement cost simplifications to lighten their administrative burden. They have to adapt their methods without compromising the regularity of expenditure.

At this seminar you will learn from our European experts from the:

- European Commission, DG Economic and Financial Affairs
- Flemish ESF Agency, Belgium
- Swedish Agency for Economic and Regional Growth

how to:

- use flat rates and lump sums successfully;
- proceed with the application of the new cost options and the flat rate methodology;
- ensure sound audit processes without uncertainty.

Please find more detailed information about this event [here](#).

## Improving Public Sector Budgets in Practice

- Strategic Planning
- Programme Budgeting
- Performance Measurement

**18<sup>th</sup> - 19<sup>th</sup> February 2013, Berlin, Germany**

Rising debt and budget cuts increasingly force budget units in the public sector to apply modern and state-of-the-art methods of budgeting. At this European seminar experts responsible for planning, implementing and monitoring institution's budget have the chance to optimise their practical skills of budget management under the guidance of top experts from the following institutions:

- General Finance Inspectorate, Luxembourg
- Danish Agency for Governmental Management, Ministry of Finance, Denmark
- State General Accounting Office, Ministry of Economy and Finance, Italy
- Directorate for Budget and Financial Services, European Parliament
- Programming and Evaluation Support Unit, OSCE

Please find more detailed information about this event [here](#).

## Public Procurement for EU Funded Projects

14<sup>th</sup> – 15<sup>th</sup> February 2013, Berlin, Germany

Prevent the worst case scenario of cancellation of funding and learn how to avoid irregularities in public procurement for EU funded projects. Gain an insight from the European Commission in the forecast for modernisation of EU public procurement rules; become familiar with the public procurement regime and typical mistakes in its application;

Please find more detailed information about this event [here](#).

## Financial Accounting in EU External Cooperation Funding

18<sup>th</sup> –19<sup>th</sup> February 2013, Berlin, Germany

Financial accounting in EU External Cooperation Funding is a challenge for many beneficiaries beyond the European Union's borders. In order to cooperate with the EU successfully and to benefit from the funds that are available, beneficiaries have to comply with a multitude of complicated accounting regulations for the projects financed by the EU. Failure to comply with these regulations can result in the withdrawal of funding.

Learn from key experts:

- Which costs are eligible
- How to handle the accounting of staff costs
- How to solve VAT issues
- Which public procurement rules apply to their project

Please find more detailed information about this event [here](#).



## How to Audit Public Procurement Effectively

21<sup>st</sup> – 22<sup>nd</sup> February 2013, Berlin, Germany

Auditors in the public administration sector face wide range of challenges. This European seminar is designed particular to make audit experts familiar with national and European audit standards as well as with current regulations, the changing legal framework and the latest auditing techniques. Participants will get the chance to improve their ability to identify potential fraud indicators.

With Speakers from:

- Ministry of Finance of France, General Audit Service
- NATO Support Agency, Internal Audit Department
- Organisation for Economic Co-operation and Development (OECD), Public Sector Integrity Division (tbc)
- Belgian Court of Audit
- Agency for Internal Audit of the Flemish Government, Forensic Audit Section
- Federal Judicial Police of Belgium, Anti-Corruption Office

Please find more detailed information about this event [here](#).

## EU Financing for Broadband Infrastructure Projects – Now and Beyond 2013

25<sup>th</sup> - 26<sup>th</sup> February 2013, Berlin, Germany

In order to benefit from the various EU funds and instruments for broadband infrastructure projects, beneficiaries need to have detailed knowledge about the existing funding and financing rules as well as the new State aid rules for broadband.

At this European seminar participants will learn how to successfully implement broadband projects. They will have the unique opportunity to receive first-hand information from leading experts from the European Commission, the European Investment Bank and other key institutions on:

- Current EU regulations in broadband financing
- The new Connection Europe Facility (CEF) starting in 2014 and funding under ERDF, ESF and EAFRD now and beyond 2013
- Lessons learnt in EU funded broadband projects from the beneficiaries' and the managing authorities' point of view
- How to apply for State aid and the new State Aid Guidelines for broadband
- Financing broadband projects through EIB financial instruments

Please find more detailed information about this event [here](#).

### Public Sector ICT Procurement

4<sup>th</sup> - 5<sup>th</sup> March 2013, Berlin, Germany

In times of informatisation and building of efficient e-government systems, handling procurement and tendering processes of ICT solutions are particularly important with regard to effective operation of IT infrastructure as well as to management of public finances. It is essential to constantly improve employees' knowledge level on public procurement peculiarities in the fast-moving environment of the ICT sector.

At this training participants will have the chance to learn how to handle ICT procurements successfully and how to ensure that they get best value for money.

Please find more detailed information about this event [here](#).



### Auditor's Role in Detecting Fraud and Corruption in Public Sector

4<sup>th</sup> - 5<sup>th</sup> March 2013, Berlin, Germany

Damages done to public institutions and organisations by fraud and corruption can be enormous: ranging from financial loss, damage to organisational performance, reputation and credibility loss.

At this European seminar you will receive more effective control instruments and learn about most efficient reporting mechanisms, smart investigation methods and best practices. Get first-hand knowledge from our outstanding speakers from:

- Group of States against Corruption (GRECO), Council of Europe
- Ministry of Finance, the Netherlands
- Audit Commission, United Kingdom
- Anti-Fraud Office of Catalonia, Spain
- HM's Inspectorate of Constabulary, United Kingdom
- Agency for International Cooperation (GIZ), Germany

Please find more detailed information about this event [here](#).

### Financial Accounting and Audit in European Research Funding

21<sup>st</sup> – 22<sup>nd</sup> March 2013, Berlin; Germany

Prepare yourself for the financial management of your EU funded projects and avoid common pitfalls. At this Interactive European Seminar you will get an overview of available EU funding for different R&D projects and how to manage them. You will learn how to comply with financial requirements and duties of FP7 projects successfully and what are possible differences and common aspects of FP7 and Horizon 2020 (FP8).

Small group work with step-by-step exercises guarantees your training success.

Please find more detailed information about this event [here](#).

As usual, we are also organising a number of premium events hold in German.

A selection of our events (in German) you will find here: [Selected Events German](#).

A selection of our events (in English) you will find here: [Selected Events English](#).

Become a Master of Management of EU funds! [Find more information about the Master Course here](#).

You are also welcome to visit our [website](#).

## Risk management in the public sector, nice to have or need to have?

*Erik Boers, Senior business advisor, Dutch Tax and Customs Administration, Ministry of Finance, the Netherlands*

Just start managing your risks and get rewarded!

Business in the public sector gets increasingly more complex. Boundaries are more porous than ever. Public sector organisations are asked to manage not only their own risks, but also the risks that come with scaling government organizations and working together in partnerships.

Managing this complexity involves managing increasingly complex risks. This underlines the importance of an appropriate and effectively implemented risk management framework to guard your organization against threats to its performance and also to assist in taking advantage of opportunities to manage your businesses better.

However, implementing an appropriate and effective risk management framework takes time and dedication. Managers often think of risk management as something new and creating extra work. To show this is not the case and to let them experience first hand what the added value is, you could start by implementing some simple rules and tools to build and increase awareness of risks and how to manage them in a rather playful way and in their own teams and organization.

### What is "Risk"?

When you talk about risk to managers, you will probably get plenty of different views or definitions. Try this in your own organization!

Although there are many different and sometimes complex definitions, perhaps the simplest and most effective one is: "Risk is everything that can keep you from achieving your objectives".

Sustainable risk management in the public sector is a social process. Working with people means that human behaviour is an important factor. Risks are a mixture of images, emotions and experiences. The

managers handling the risks are never fully rational as they will always encounter political behaviour, different cultures and different or even conflicting interests. Needless to say all parts and every employee on every level can influence the (potential) risks.

Every risk management framework will have its own risk classification. The most common risks are environmental risks<sup>1</sup>, process risks<sup>2</sup>, and information and control risks<sup>3</sup>.

### 4 steps to take, 1 choice to make!

Handling risks is natural human behavior. In fact, you already exercise risk management every day not only in your work but also in your private life. When going to the supermarket you will take a shopping list to manage the risk of forgetting groceries you need to buy. Similarly when making a decision as a manager you will consider possible consequences.

Basically risk management is a way of structuring your management activities and decisions. If you do so, you will be able to reproduce your considerations at any point in the future. There are 4 steps that will get you on your way:

#### Step 1; Identify and prioritize your objectives

Risks are always associated with an objective! This implies you should know your objectives and be able to prioritize them.

#### Step 2 Identify and analyse risks

The simplest way to identify potential risks is to just look at your operations and your processes. Analysing the potential risks is the most effective if you do it in groups. By exchanging opinions you will usually get a sufficiently focused analysis. For this analysis it is important that you include an estimation of what the impact will be if the risk occurs and what the probability is of its occurrence.



**ERIK BOERS**  
Senior business advisor, Dutch Tax and Customs Administration, Ministry of Finance, The Netherlands

is speaker at the European seminar "Risk Management in the Public Sector" 31<sup>st</sup> January – 1<sup>st</sup> February 2013, Berlin, Germany.

Erik Boers is Senior business advisor for the National Business Operations Office of the Dutch Tax Administration. In his career he has been working in the field of Planning, Finance and Control as controller, staff officer and also as a manager. He is an experienced trainer and project leader. Over the years he specialized in Risk Management and controlling. His purpose is to make Risk Management accessible to all levels of the organization. He combines this knowledge with vast experience in process redesign, process improvement and in recent developments such as lean management, administrative logistics and in planning/forecasting in administrative workflows.

#### Step 3 Risk handling; pick one out of four T's!

Once detected, identified and analysed, you have to handle the risk (Risk strategy).

- **Take** the risk; you are willing to accept the consequences if the risk occurs.
- **Treat** the risk; take measures in order to ensure that the consequences are at an acceptable level if the risk occurs.
- **Terminate** the risk; put measures in place to make sure the risk cannot occur
- **Transfer** the risk; if you concluded that you cannot influence the risk, you should make sure the risk is handed to a party that can influence and therefore handle the risk.

Sometimes a fifth possibility is mentioned to handle the risk by creating a self-insurance fund in cases where it is too expensive to insure the risk (Transfer).

Examples for risk classification:

<sup>1</sup> Political influence or legislation

<sup>2</sup> In logistics and operations (dependencies, capacity, budget), Integrity, ICT (reliability, availability), Human Resource (knowledge and culture).

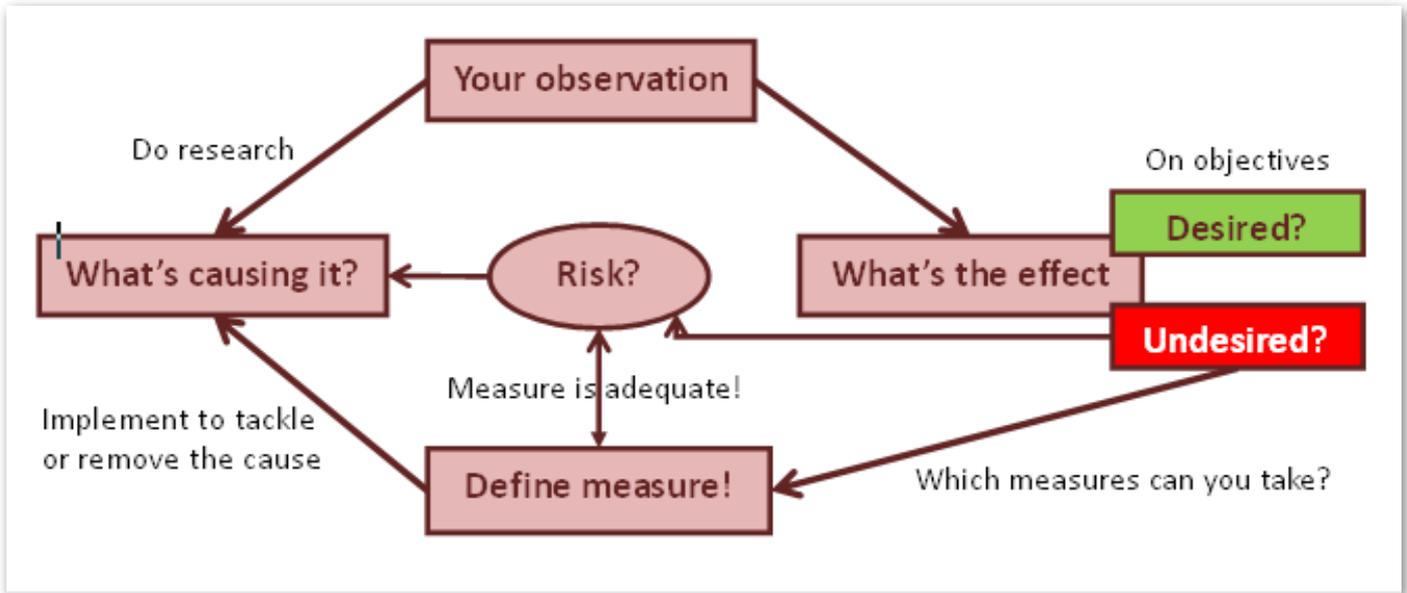
<sup>3</sup> Accountability and reporting (Planning & Control cycle, Internal Control, Business Intelligence), also includes leadership and communication.

### Step 4 Monitoring

Finally you need to monitor the process to see if your actions have the expected result in managing risk. Make sure someone is accountable for each risk and reports on behalf of your Planning and control cycle. A simple tool to start with.

- Number of the risk (sequential for quick reference).
- Type of risk.
- Objective(s) to which the risk relates.
- A comprehensible description of the risk. You can do this by defining the circum-

Conclusion; this is not the solution, but it could be helpful as a start!  
 For many of you, this may be helpful to introduce risk management to your organization and to get things started. With dedication, training and commitment the



To start performing a risk analysis "in a light way" and to actively manage risks, this diagram is simple to understand and to use on a daily basis:

#### The keyword....structure!

Structure is fundamental for capturing the information concerning your risk analysis, your risk handling and your monitoring activities. Create a column structure using the following topics:

- stance, cause, what event(s) trigger and influence the risk and what the effects are.
- Likelihood of the risk occurring and if it does, what will be the impact?
- Who's is accountable for handling the risk (Risk manager)?
- What measures are taken, what actions are on their way.
- Indicate deadline(s).
- Are there any residual risks? If so, which ones?

identification and handling of risks should eventually become second nature and a part of your daily business,

*"Just start managing your risks and get rewarded!"* Your organization will be rewarded with a higher Return On Management (ROM), enabling you to focus on the issues that really deserve your attention.

## Continuous Assurance

*Andrew Robertson, Auditing Stream Leader, Faculty of Management, Cass Business School, City University London, United Kingdom*

The public sector faces many of the same challenges as the private sector. The demands from stakeholders are progressively increasing, the requirements for transparency continue to increase and managers are constantly required to increase productivity with diminishing resources. One particular area of concern in the public sector is the management of risk. How can an organisation be protected from the apparently endless increase in risk (note the daily news media) and in particular reputational risk. There is a plethora of reporting mechanisms available yet the newspapers are full of reports of mishandled projects, failed systems and embarrassing failures. There is one area of possible interest being promoted by the internal audit profession that will help the risk manager: continuous assurance.

Continuous assurance comprises three things: continuous risk assessment, continuous monitoring and continuous auditing. Continuous assurance that risks are being managed is what senior managers want. Assurance in real time, or close to real time, that events and transactions are being properly controlled without the emphasis on historical data, time delays and a long tail between problem-arising and management being informed or aware of the problem.

The concept has been around since the 1960s but the ability to manage the data

was not available because of the lack of suitable software. Managers, especially risk managers and internal auditors, have access to simple but powerful software that can provide uncomplicated, immediate and effective analytics on a regular and repeatable basis.

The more recent history reflects the more widespread growth of technology, both in sophistication and pervasiveness. There is better technology, but there are also far more systems, more complexity, much more data (increasingly referred to as "Big Data"), fraud and increasing stakeholder scrutiny. Processes and technologies, that either had not been developed 20 years ago, or were not reliable and within sensible cost ranges, exist today. Cloud computing is such an example.

The board and senior management need to know not only that the risks facing the operation are known and understood, but that risk management process is effectively mitigating those risks. Risk management and internal audit need to provide that assurance.

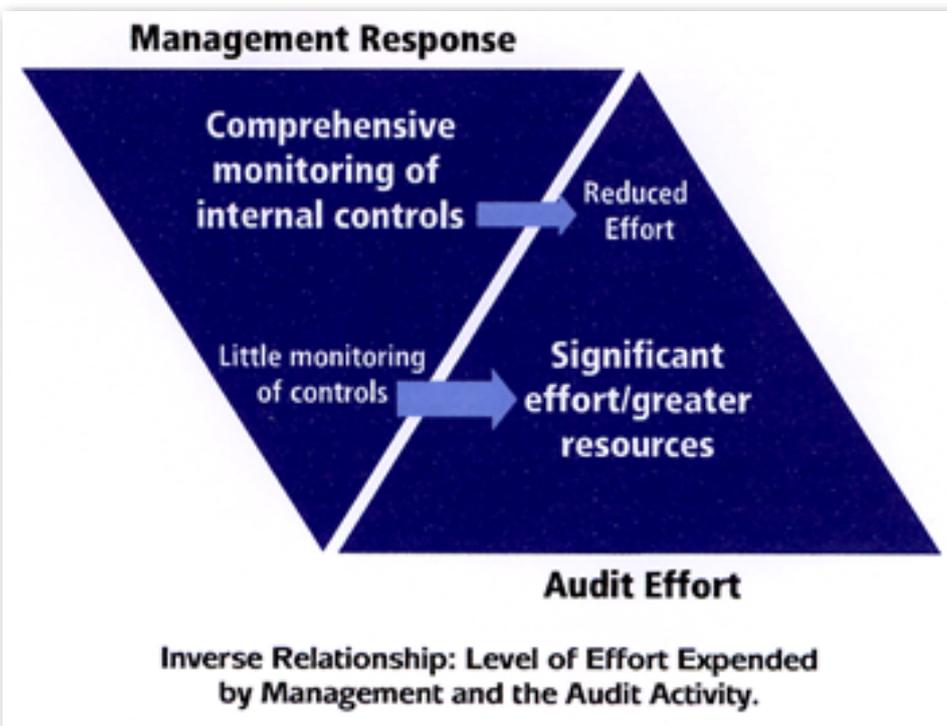
The elements can be restated as follows. The objective of the process is to give continuous assurance. This requires that controls are continuously monitored. This in turn requires that risks are continuously assessed – this is the role of the Risk Manager. What is the audit role in this process? It has to ensure that the process of



**ANDREW ROBERTSON**  
**Auditing Stream Leader at the Faculty of Management, Cass Business School, City University London, United Kingdom**

is a speaker at the European seminar "Risk Management in the Public Sector" 31<sup>st</sup> January – 1<sup>st</sup> February 2013, Berlin, Germany.

He manages and delivers modules on audit and risk related topics to MSc students at Cass Business School. He has 35 years experience in auditing and risk management, covering manufacturing, retail, financial services including the not for profit sector. He has been Head of Audit in several blue chip organisations and Head of Risk in further two ones, during which time he has been instrumental in both uncovering and resolving many organisational problems. Andrew Robertson delivers lectures and workshops in risk and audit related areas, particularly in fraud detection and prevention and the establishment of risk management systems. His work has taken him to 60 countries including developing and transition countries as China, South Africa and the region of Central and Eastern Europe. Andrew Robertson has most recently been working on behalf of the Commonwealth Secretariat to Trinidad and Mauritius and with The World Bank in Ghana.



continuous monitoring is properly performed, and the continuous risk assessment is being properly performed. Before proceeding further a few myths need to be dispelled.

**1. Meaning of “continuous” - continuous means continuous - right?**

The choice of words has confused the issue. Continuous for purposes of this paper has several meanings. Firstly, it refers to a time frame that is close to the time of the actual operation of the control. The second is the frequency of the occurrence. Continuous in this context clearly means frequent, more frequent than managers usually think when monitoring transactions and processes.

So continuous means more frequent, and closer to the actual event being managed and reviewed.

**2. Continuous Monitoring is an IT thing – right?**

Wrong. Continuous monitoring could also be performed on manual systems with only minimal use of IT technology. It is an error to think continuous monitoring is purely concerned with IT aspects of an organisation.

**3. Continuous auditing and continuous monitoring are the same thing – right?**

Wrong. This area has caused the most confusion. We need to look at the graphic on the previous page in order to answer this important question. Generally the answer is that it is management’s role to monitor the systems, and it is the auditor’s role to check:

- The efficacy of the management checks
- The effectiveness of the control in place.

The Risk Management function will help to establish the risks and appropriate controls and the audit department will audit the controls in the normal way at the next scheduled audit, and the cycle will repeat.

**Summary**

There is far more to the topic than the areas touched upon here, and the reader is advised to look further into the publication from The Institute of Internal Auditors called GTAG 3 (part of the Global Technology Audit Guide series) and start to understand:

- Continuous Controls Monitoring
- Continuous Data Assurance
- Continuous Risk Assessment

This short article has hopefully shown that continuous monitoring potentially represents an important way to help CAEs produce a more relevant stream of assurance for senior management and the Board than traditional approaches. The concept offers the risk manager and the chief auditor an opportunity to make their assurance functions more relevant and assist in closing the assurance gap for their senior management team and the Board.



## Decentralised Cooperation and « Lessons Learned » from EU-Projects in the Euro-Mediterranean region

Bettina Geiken, Senior EU Project Manager on behalf of IBGE – Environmental Agency of Brussels Capital Region, Belgium

### What is decentralised cooperation?

The EU as an international donor aims to reduce poverty and promote sustainable development in developing countries. Many EU development policies for poverty reduction define [cooperation at government levels](#), decentralised cooperation focuses on enhancing the capacity for dialogue of non-state local actors in developing countries to promote the development of democracy. Partners in decentralised cooperation programmes can therefore be Local authorities, NGO's, Associations, Foundations, Networks etc. Decentralised cooperation projects are characterized by

- Active involvement and consultation of all the various groups of stakeholders
- Decentralised management and “process” approach
- Priority to capacity building, institutional development, local governance

### 20 Years of «decentralised cooperation»

**1989** At 4<sup>th</sup> Lomé convention the principle « [decentralised cooperation](#) » was introduced into EU development cooperation policy with [ACP countries](#)

**1995** the [Barcelona Process](#) laid the foundations of a new regional relationship for decentralised cooperation in the Euro-Mediterranean region

**2004** Introduction of the [European Neighbourhood Policy](#) (ENP) includes now the Barcelona Process

**2008** Transformation of Barcelona Process into the [Union for the Mediterranean](#), comprising 27 EU Member States and 16 Southern Mediterranean, African and Middle Eastern countries: <sup>1</sup>

### From policy to projects

The different decentralised cooperation programmes for the Euro-mediterranean region (and many other regions) are managed at EU-level through the Directorate General «[Development and Cooperation - EuropeAid](#)». The policies come alive mainly through **grant projects**, each time involving several partners from different countries from EU and partner countries. The EU contribution ranges from 70-90% of the project budget, with the project partners co-financing the rest. Some funding programmes finance

only activities in partner countries, others finance activities equally in Europe and the partner countries.

The following «**lessons learned**» are based on a series of 3 decentralised cooperation projects from 3 subsequent EU programmes ([Meda](#), [Medpact](#), [CIUDAD](#)) in which I have been involved for technical assistance and financial management aspects between 2004-2012. All three projects (Med'Act, SHAMS, GODEM) promoted capacity building for sustainable urban development (waste management, strategic planning, local development through cultural heritage etc) between **local authorities** in Europe and the Southern Mediterranean Region (**Tunisia, Morocco, Lebanon, Syria**).

### Some lessons learned

**1) A committed local partnership** is crucial. This means a commitment of political leaders who know that they can count on technical and administrative personnel willing and capable to cooperate within a larger partnership with european expectations of efficiency and responsiveness.

**2) The ability of the municipality to address and invite the local population and stakeholders to actively contribute** to the success of the project (e.g. packaging waste collection in Sousse (Tunisia) required the willingness of the citizens to participate in the door-to-door collection of packaging waste, or achieving acceptance of a container parc in a densely populated neighbourhood.

**3) A project built around a long-term objectives** facilitates the **appropriate involvement of national authorities** in the project preparation and during activities as well as support for the follow-up (e.g. including results in new policies and legislation, providing further financing etc).

**4) Trust** between coordinator and local partners is vital to success and is built along the way through:

**a) The efficiency of the coordinator** to manage the technical, financial and administrative requirements in a **transparent, clear, and reliable, yet flexible way**.

**b) The responsiveness of the partners** to carry out the activities, deliver the required administrative documentation, communicate on progress as well as delays.

**5) An understanding of the main cultural value-systems** in the different countries and an estimation of possible interaction between those value-systems help enormously to predict risks, understand problems during the project and solve them appropriately or



**DR BETTINA GEIKEN**  
Senior EU Project Manager on behalf of IBGE – Environmental Agency of Brussels Capital Region, Belgium.

is a speaker at the European Seminar “[Financial Accounting in EU External Cooperation Funding](#)”, 18<sup>th</sup> - 19<sup>th</sup> February 2013, Berlin

Since 1998, she has been working in project development, coordination and financial management for external cooperation projects between regional and local authorities in the ENPI area, funded by Development and Cooperation – EuropeAid. Since 2006 working as an external expert for the Environment Agency of Brussels Region (IBGE) to manage financially and technically their external cooperation projects. Additionally, Dr Bettina Geiken was involved in other long and medium term collaborations including the Municipality of Rome and ECOMED, the Municipal Agency for sustainable development in the Mediterranean, and United Nations Operations Office Geneva (UNOPS). As part of her project manager task she regularly trained and coached southern local authorities in Tunisia, Morocco, Lebanon and Syria in EU-accounting and financial management to translate local accounting rules to the specific accounting requirements of EuropeAid projects.

in other cases accept that some outcomes might not satisfy the result-oriented evaluation process, even though they produce a good result locally. An example for a value-system analysis of one of the project component [can be found here](#).

**6) At donor level**, the contracting authority needs to consider that projects might be assessed positively and selected according to the assessment rules, yetl contain an inbuilt risk for failure due to elements that increase complexity (e.g. open a call for the first time to mixed partnerships from southern mediterranean and eastern european region).

For further reading and many more concrete examples please consult the 40-page publication on “[Lessons learned and Recommendations](#)” of the EU-funded Programme for Local authorities MEDPACT (author Ziad Moussa).

<sup>1</sup> Albania, Algeria, Bosnia and Herzegovina, Croatia, Egypt, Israel, Jordan, Lebanon, Mauritania, Monaco, Montenegro, Morocco, the Palestinian Authority, Syria, Tunisia and Turkey. Libya joined in 2012.

<sup>2</sup> Analysis of value-systems asks for example in which way is power, leadership, authority, responsibilities, learning, relationships communication etc perceived and expressed in different cultures present in the project and in different realms of operation (practical, governance, individual)

## Easy Access IP – The New Kid in Town in the World of Technology Transfer

*Sebastian Wündisch, Head of the Research Centre for Research Promotion and Technology Transfer and Honorary Professor for Intellectual Property and Technology Transfer, Technical University Dresden, Germany*

The commercialization of intellectual property generated by research organisations is one of the big challenges in a world where public funding of research organisations is decreasing. In order to optimize income generation higher education and research institutions are discussing new forms of exploitation beyond transfer and licensing of intellectual property. However, the University of Glasgow launched a new model called Easy Access IP which one may regard as a complete new approach in academic technology transfer.

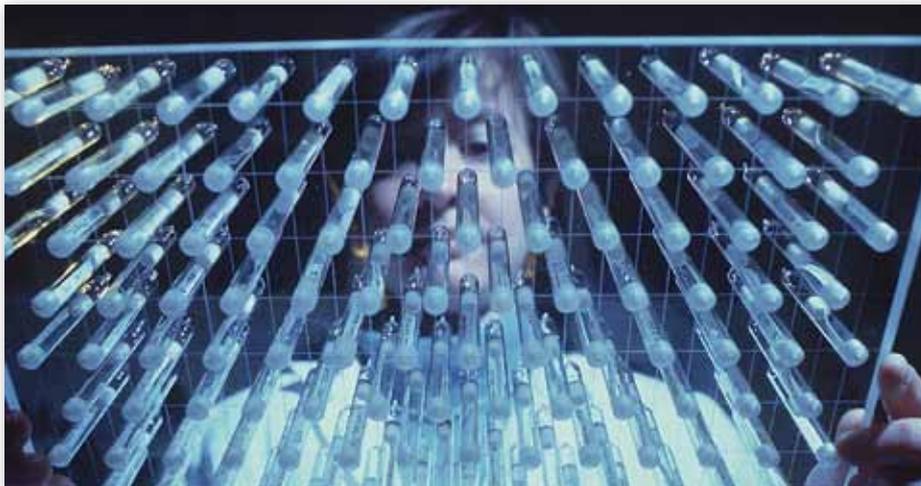
### Focus on dissemination of knowledge

This approach does not focus on the optimizing of income but rather maximising the

pes to provide a solution to the well-known gap within the flow of knowledge from the university to industry. By making university IP available royalty-free and on simple standard terms and conditions, Easy Access IP intends to provide industry and society with the benefit of the universities research activities.

### Legal challenges

Even though this approach offers a totally new possibility of dissemination, rather than commercialisation, Easy Access IP faces some factual as well as legal challenges ahead. In particular, as a public sponsored research organisation the transfer of IP by granting licenses free of charge needs to



University's dissemination of knowledge. The basic concept is simple:

- The University offers its intellectual property under an exclusive or non-exclusive license free of charge for an initial term of three years;
- The licensee declares how it intends to use the IP to contribute towards the local economy or society including reporting on progress

The idea behind the model is the experience that a relatively small percentage of the IP created by a research organization is responsible for the majority of its IP-generated revenue. As such, the model ho-

comply with European state aid law which, above all, typically requires market prices or a reimbursement of all costs to be allocated to the respective generation of the licensed intellectual property rights. This is to avoid indirect state aid by providing economic undertakings with publicly financed intellectual property free of charge. In the light of these mandatory requirements, the question arises how the new approach of Easy Access IP will fit into the strict rules of European State Aid law. One could argue that due to the lack of a market no market price for the intellectual property licensed under the Easy Access IP may be determined or the market price amounts to Zero.



### PROF. DR. SEBASTIAN WÜNDISCH

Head of the Research Centre for Research Promotion and Technology Transfer and Honorary Professor for

Intellectual Property and Technology Transfer, Technical University Dresden, Germany

is a speaker at the Practical Seminar "Optimising Income Generation in Higher Education and Research Institutions", 31<sup>st</sup> January – 1<sup>st</sup> February 2013, Berlin, Germany.

Prof. Dr. Sebastian Wündisch is Head of the Research Centre for Research Promotion and Technology Transfer and Honorary Professor for Intellectual Property and Technology Transfer, Technical University Dresden, Germany.

He is Member of the Board of the Institute for Intellectual Property, Competition and Media Law (IGEWEM) of the law faculty of the Technical University Dresden and Head of the Research Centre for Research Promotion and Technology Transfer at the IGEWEM. Moreover, Prof. Dr. Sebastian Wündisch is honorary professor at the Technical University Dresden and lectures regularly on intellectual property questions, technology transfer and research promotion. In addition, he is author of numerous publications, including legal aspects of State aid law. He was admitted to the bar in 1999 and has been working for Noerr LLP since 2002. He advises his clients, including research organisations, in the field of intellectual property and technology transfer.

This is supported by the fact that the Easy Access IP policy is only applied to intellectual property which the university is not able to market or commercialise on a non-gratuitous way, the "golden nugget" will of course be licensed or transferred on a royalty basis. Against this backdrop, it is clear that this new approach is convincing due to its simple structure but, nevertheless, still needs to be assessed in detail according to mandatory legal rules.

## Book Recommendations

### European judicial systems - Edition 2012 (2010 data). Efficiency and quality of justice (2012): CEPEJ Studies No. 18

**Author:** various authors, working group  
**Issued:** 2012  
**Publisher:** Council of Europe Publishing

The new Edition of the report of the European Commission for the Efficiency of Justice (CEPEJ), which evaluates the functioning of the judicial systems in 46 Council of Europe's member states, remains in line with the process carried out since 2002. Relying on a methodology which has already proven itself in order to collect and process a wide number of quantitative and qualitative judicial data, this unique study has been conceived above all as a tool for public policy aimed at improving the efficiency and the quality of justice. To have the knowledge in order to be able to understand, analyse and reform, that guided CEPEJ while preparing this report, intended for policy makers, legal practitioners, researchers as well as for those who are interested in the functioning of justice in Europe.

[Find more information here.](#)

### Entrepreneurship determinants: culture and capabilities

**Author:** various authors  
**Issued:** 2012  
**Publisher:** Eurostat, Luxembourg: Publications Office of the European Union, 2012

This publication summarises the results and lessons learnt from work done so far by the joint OECD - Eurostat Entrepreneurship Indicators Programme, which aims to develop a comprehensive framework for measurement of entrepreneurial activity. It focuses on determinants of entrepreneurship, such as entrepreneurial culture, education and skills level of labour force that can be of benefit to a region or a country. The views of experts from around the world were gathered during several workshops and studies. The book also has a summary of data on another important determinant — access to finance, showing how the situation changed between 2007 and 2010, thus making possible a comparison with the situation prior to the financial crisis. The publication aims to motivate academics and statisticians in their attempts to define internationally-comparable indicators for measuring the quality of entrepreneurial education and access to venture capital, as well as the indicators that are more subjective in nature, such as those related to culture and entrepreneurial capabilities.

[Find more information here.](#)

### Taxation Trends in the European Union. Data for the EU Member States, Iceland and Norway

**Author:** various authors  
**Issued:** 2012  
**Publisher:** Eurostat, Luxembourg: Publications Office of the European Union, 2012

This is the sixth issue of „Taxation Trends in the European Union“, an expanded and improved version of a previous publication, „Structures of the taxation systems in the European Union“. The objective of the report remains unchanged: to present a complete view of the structure, level and trends of taxation in the Union over a medium- to long-term period.

Taxation is at the heart of citizens' relationship with the State. It is not only government experts and academics, but also many citizens that ask the European Commission questions about tax levels in the EU and on how Member States compare with each other; this report, published annually, is one way of answering them. Much work has gone into making sure that the data it contains are fully comparable across countries. The methodology to ensure this was developed jointly by statisticians from Eurostat and economists from the Directorate-General for Taxation and the Customs Union, who have drafted the report. In addition, experts from national Statistical Offices and from the Ministries of Finance of all countries covered have actively contributed by supplying data and comments.

[Find more information here.](#)

### Cross-Border Cooperation. European Institutional Framework and Strategies of SMEs

**Author:** Dietmar Sternad, Eithne Knappitsch, Christina Mundschtütz  
**Issued:** 20.11.2012  
**Publisher:** Publishing House Franz Steiner (Franz Steiner Verlag)

Cross-border cooperation is becoming increasingly important as an effective internationalisation strategy for small and medium-sized enterprises (SMEs). Despite the existence of substantial literature on the internationalisation of SMEs, there is still a distinct gap to fill regarding the specifics of SME cross-border cooperation. This book contributes to this missing dialogue by identifying the key factors affecting cross-border cooperation activities for SMEs in a European context. It reconciles the background conditions, challenges, and potential that cross-border cooperation offers SMEs: exploring the role of public policy and governance structures in cooperation across borders; identifying cultural and institutional framework conditions; outlining the different stumbling blocks impeding cross-border cooperation of SMEs, and crucially, discussing how these can be overcome through effective cooperation management.

[Find more information here.](#)

# Job Corner

## IRCT - International Rehabilitation Council for Torture Victims

### Regional Coordinator for Europe

The International Rehabilitation Council for Torture Victims (IRCT) is currently recruiting a Regional Coordinator for Europe to support and build the development of the IRCT members in the region. This post is part of the Membership Team of the IRCT Secretariat and will be based in Brussels after an initial induction period in Copenhagen.

As Regional Coordinator your key role will be to support the membership and partner network in Europe to develop and implement the strategy for the work in the region. You will ensure that the knowledge and experience in the region within the field of torture rehabilitation is captured, and as a strong communicator you will ensure it is shared. You have a key role in managing projects in the region and in supporting delivery of our international work against torture in the areas of capacity development, organisational development, advocacy, communications and fundraising.

**Area:** Brussels, Belgium

**Deadline for applications:** 27<sup>th</sup> December 2012

**Further information you will get [here](#).**



## OSI - Open Society Institute, Roma Initiatives Office

### Programme Officer

Working in every part of the world, the Open Society Foundations place a high priority on protecting and improving the lives of people in marginalized communities. The Open Society Roma Initiatives Office, a group of coordinating, grant-making, and operational programs within the Open Society Foundations, are dedicated to promoting the equality and integration of Europe's largest ethnic minority.

The Programme Officer will work under the supervision of the Director of Roma Initiatives. The work of the Programme Officer shall be focused on grant-making work of RIO, including review, monitoring, and evaluation of projects implemented in countries covered by RIO's strategy. These countries are in Central-Eastern and South-Eastern Europe (primarily but not limited to the Czech Republic, Slovakia, Hungary, Romania, Bulgaria, Serbia and Macedonia) as well as western European countries such as Italy, Spain and France.

**Area:** Budapest, Hungary

**Deadline for applications:** 31<sup>st</sup> December 2012

**Further information you will get [here](#).**

## Organisation for Security and Co-operation in Europe (OSCE), The Office for Democratic Institutions and Human Rights (ODIHR)

### Rule of Law Officer

The jobholder shall ensure a sound financial management of the Agency's budget and impeccable contract management and tendering procedures.

The jobholder shall be responsible for the coordination of the procurements and the management of the general service, including the administration of the Agency's office facilities, as well as of the finance functions of the Agency. In addition, s/he will assist the Head of the Resource and Service Centre in monitoring the effectiveness and efficiency of the Agency's financial operations, internal controls, and risk assessment system and ensure effective coordination and common procedures are in place in the field of procurement.

**Area:** Warsaw, Poland

**Deadline for applications:** 4<sup>th</sup> January 2013

**Further information you will get [here](#).**

## SESAR Joint Undertaking

### Coordinator - Innovative Research

This role has two key purposes; the first to successfully lead activities and coordinate the content, progress and completion of SJU exploratory and innovative research activities in the context set by the ACARE Strategic Research and Innovation Agenda and the second to ensure effective coordination of SJU research activities both across the whole SESAR Programme as well as with European and National activities in areas of interest to ATM.

**Area:** Brussels, Belgium

**Deadline for applications:** 18<sup>th</sup> January 2013

**Further information you will get [here](#).**

## University of Manchester

### Lecturer / Senior Lecturer in Econometrics

The Economics discipline area is a large department which is internationally recognized for pursuing high quality research across all areas of macroeconomics, microeconomics and econometrics, including financial, environmental, and development economics.

Building on these existing strengths, the University of Manchester seeks to appoint dynamic researchers who, in collaboration with existing staff, have the potential to further enhance the quality of our future research. For the current post, the University of Manchester will appoint an econometrician who will contribute high quality research and teaching, ideally in the area of time series (theoretical and/or applied). The post is tenable from 1 August 2013.

**Area:** Manchester, UK

**Deadline for applications:** 22<sup>nd</sup> January 2013

**Further information you will get [here](#).**