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ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control

"I declare that in accordance with the Commission's communication on the internal control framework¹, I have reported my advice and recommendations on the overall state of internal control in OLAF to the Director-General.

I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete."

Date, 29 March 2019

[Signature]

Frank MICHLIK

Head of Unit²

¹ C(2017)2373 of 19 April 2017

² Exercising the function of Director in charge of Risk Management and Internal Control

ANNEX 2: Reporting – Human Resources

<p>Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.</p>		
<p>Indicator 1: Percentage of female representation in middle management and number of first appointments of female managers Source of data: DG HR</p>		
<p>Percentage of female representation in middle management</p>		
<p>Baseline 2014:</p> <p>OLAF: 30% Commission: 25%</p>	<p>Current situation:</p> <p>OLAF: 42% Commission: 40%</p>	<p>Target by end 2019:</p> <p>Commission: 40%</p>
<p>Number of first appointments of female managers</p>		
<p>Baseline:</p> <p>N/A</p>	<p>Current situation:</p> <p>4</p>	<p>Target by end 2019:</p> <p>3</p>
<p>Indicator 2: Percentage of staff who feel that the Commission cares about their well-being Source of data: Commission staff survey</p>		
<p>Baseline 2016 (Staff survey):</p> <p>OLAF: 19% Commission: 35%</p>	<p>Current situation (2018 Staff survey):</p> <p>OLAF: 49% Commission: 52%</p>	<p>Target 2018: Close to Commission average</p> <p>The focus has been put on wellbeing during 2018. A wellbeing day has been organised in DG OLAF as well as a Health& wellbeing week. Several fit@work activities are proposed to OLAF staff as well as cultural and social activities.</p>
<p>Indicator 3: Staff engagement index Source of data: Commission staff survey</p>		
<p>Baseline 2016 (Staff survey):</p> <p>OLAF: 56% Commission: 65%</p>	<p>Current situation (2018 Staff survey):</p> <p>OLAF: 62% Commission: 69%</p> <p>The staff engagement index has increased by 6 percentage points compared to 2016 which is encouraging.</p>	<p>Target 2020: Close to Commission average</p> <p>OLAF has put actions in place to enhance managers' competences (coaching sessions and enhanced information on management trainings) and has put the focus on the identification of training and development needs. These actions will be pursued and other actions will be implemented following the results of the 2018 Staff survey.</p>
<p>Indicator 4: Vacancy rate Definition: Vacancies measure the capacity to use the job quotas allocated to the DGs. The following figures represent the percentage of unused job quotas and vacant posts (frozen job quotas included) on the first calendar day of the month in relation to the total available job quota of the DG (both operational and special job quotas and loans in all establishment plans). Source: QlikView – HR Analytics – Persons & Jobs – 18/01/2019</p>		
<p>Baseline January 2018</p>	<p>Current situation</p>	<p>Target 2018</p>

OLAF: 7.7% Commission: 6.2%	OLAF: 6.7% (on 1 January 2019) Commission: 5.9%	Equal or lower than the Commission average at the end of 2018
<p>Indicator 5: Sick leave rate</p> <p>Definition: The annual sick leave rate, based on 365 days, is computed for officials, temporary agents and contract staff and includes the following types of absences: with and without medical certificate, medical visit outside place of employment, mandatory leave on health grounds and medical part time. It is calculated by dividing the number of sick leave days by the number of assignment days.</p> <p>Source: Sysper – HR Dashboard January 2019</p>		
Baseline 2017	Current situation	Target 2018
OLAF: 5;4% Commission: 4.6%	Last known figures (HR dashboard January 2019, rate for 3 rd quarter 2018) OLAF: 4.4% Commission: 4.2%	Equal to or lower than the Commission average
<p>Indicator 6: Local Overheads</p> <p>Definition: This indicator shows the proportion of jobs categorised as local overheads (with adjustments for inter-service contributions) in the Screening process. Overheads refer to administrative support (HR, document management, IT, logistics, etc.) and coordination (communication, publication, etc.) functions.</p> <p>Source: Annual Screening Exercise – HR Dashboard January 2019</p>		
Baseline Screening Exercise 2015	Current situation	Target 2018
OLAF: 8.3% Commission: 6.8%	<p>With the implementation of ATLAS project (Activity and Task Logging for the Allocation of Staff), no Annual Screening Exercise was performed in 2018.</p> <p>Following the last available HR dashboard indicator II.2: Jobs per Work Profile (01/01/2019) the breakdown of OLAF's job profiles is :</p> <ul style="list-style-type: none"> • Budgetary Management and Anti-Fraud::97.1 % • Administrative support, General coordination and communication (corresponding to overheads ...): 2.9% 	Close to Commission average
Train investigative staff		
<p>Indicator 7: At least one training organised for newly appointed investigators during the year</p> <p>Source: Syslog</p>		
Baseline 2017	Current situation	Target 2016-2020
One training session	Two trainings in 2018	A least one training per year

ANNEX 3: Draft annual accounts and financial reports

The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer.

Attached PDF

ANNEX 4: Materiality criteria

OLAF used the following materiality criteria to assess the relevance of a reservation to the declaration:

Quantitative threshold

The quantitative threshold for materiality in OLAF is 2%, i.e. when the total amount of transactions affected by the deficiencies detected represents more than 2% of the amount for the budget line allocated to the ABB activity for the year concerned, the issue will be reported as material and thus may give rise to a reservation.

Qualitative criteria

As regards qualitative measures, OLAF identifies deficiencies to be relevant when considering the possibility of making a reservation to the declaration if they:

- (1) concern significant (repetitive) errors;
- (2) concern a significant weakness in one of the control systems;
- (3) risk compromising the Commission's reputation;
- (4) concern a breach of rights of individuals.

ANNEX 5: Relevant Control Systems for budget implementation (RCSs)

GRANTS – DIRECT MANAGEMENT

STAGE 1 : Programming, evaluation and selection of proposals

A - Preparation, adoption and publication of the Annual Work Programme and Calls for proposals

Main control objectives: Ensuring that the Commission selects the proposals that contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The annual work programme and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals.</p>	<p>Hierarchical validation within the authorising department on the draft Work Programme</p> <p>Consultation of the Commission's Services on the draft Work Programme</p>	<p>If risk materialises, all grants awarded during the year under this work programme or call would be irregular.</p> <p>Possible impact 100% of budget involved and significant reputational consequences.</p> <p>Coverage / Frequency: 100%</p> <p>Depth: Checklist includes a list of the requirements of the regulatory provisions identified.</p>	<p>Budget amount of the work programmes concerned.</p> <p>Effectiveness: Success ratio calculated as the total value of the proposals received over the budget available.</p> <p>Efficiency: Time-to-inform, time-to-grant.</p> <p>Economy: Average cost related to the preparation, adoption and publication of an annual work programme</p>

B - Selecting and awarding: Evaluation, ranking and selection of proposals

Main control objectives: Ensuring that the most promising projects for meeting the policy objectives are among (a good balance of) the proposals selected (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, selection and award criteria defined in the annual work programme and subsequent calls for proposals.</p>	<p>Assignment of staff (e.g. programme officers as Committee members) and/or selection and appointment of expert evaluators (if foreseen as deviation from FR)</p> <p>Review (e.g. by a mixed panel) and hierarchical validation by the AO of ranked list of proposals</p> <p>Redress procedure</p>	<p>100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion of the members)</p> <p>100% of proposals are evaluated.</p> <p>Coverage: 100% of ranked list of proposals. Supervision of work of evaluators.</p> <p>100% of contested decisions are analysed by redress committee</p>	<p>Effectiveness: Proposals challenged under the redress procedure. Number of litigation cases reported.</p> <p>Efficiency: Time-to-grant, time-to-inform</p> <p>Economy: Average cost per selected proposal. Number of selected proposals/total number of proposals received.</p>

STAGE 2 - Contracting: Transformation of selected proposals into legally binding grant agreements

Main control objectives: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Procedures do not comply with regulatory framework.</p>	<p>Hierarchical validation of proposed adjustments.</p> <p>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations.</p> <p>Signature of the grant agreement by the AO.</p> <p>In-depth financial verification and appropriate measures for high risk beneficiaries.</p> <p>Robust financial circuits.</p>	<p>100% of the selected proposals and beneficiaries are scrutinised.</p> <p>Coverage: 100% of draft grant agreements.</p> <p>Depth may be determined after considering the type or nature of the beneficiary and/or the total value of the grant.</p>	<p>Effectiveness: % of errors or challenges to contractual procedures</p> <p>Efficiency: Time-to-grant, time-to-inform</p> <p>Economy: Value of grant agreements completed over budget requested in the corresponding proposals</p>

STAGE 3 - Monitoring the execution

This stage covers the monitoring of the operational, financial and reporting aspects related to the project and grant agreement.

Main control objectives: ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed the applicable contractual and regulatory provisions.</p>	<p>Operational and financial checks in accordance with the financial circuits. Authorisation by the AOSD</p>	<p>100% of the projects are controlled. Riskier operations subject to in-depth and/or on-site controls.</p>	<p>Effectiveness: Number of cost claims with adjustments . Budget amount of the errors concerned . Success ratios; % of value of cost claims items adjusted over cost claims value.</p> <p>Efficiency: time-to-pay</p> <p>Economy: Average cost per open project. % cost over annual amount disbursed</p>

	<p>For high risk operations: ex-ante in-depth and/or on-site verification plus reinforced monitoring</p> <p>Recommended: consider an <i>ex-ante</i> verification on-the-spot (OV and/or FV) - e.g. monitoring visit. Earmark projects for risk-based <i>ex-post</i> audit.</p> <p>If needed: application of suspension or interruption of payments and penalties. Consider referring grant to OLAF</p>	<p>Red flags: delayed interim deliverables, many amendments, recurring errors when claiming costs, EDES or anti-fraud flagging, etc.</p> <p>Depth: depends from results of ex-ante controls.</p>	
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STAGE 4 - Ex-Post controls

A - Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud.</p>	<p>Ex-post control strategy: Carry out audits or desk-reviews of a representative sample of operations to determine effectiveness of ex-ante controls (+ consider ex-post findings for improving the ex-ante controls).</p> <p>If error rate over tolerable threshold, control a risk based sample to lower the residual error rate below the tolerable threshold.</p> <p>Recommended: multi-annual basis (programme's lifecycle) and coordination with other AOs concerned (to detect systemic errors)</p>	<p>Sample based on a stratification of the population</p> <p>Coverage: ideally, the random sample will be statistically representative to enable drawing valid management conclusions about the entire population during the programme's lifecycle.</p> <p>Frequency and coverage to be determined in view of previous exercises and audit reports.</p> <p>Depth: desk review of all underlying elements and documents.</p>	<p>Effectiveness: Representative error rate.</p> <p>Efficiency: number of transactions tested over population</p> <p>Economy: ratio costs for ex-post controls over funds managed</p>

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation</p>	<p>Validate audit results with the beneficiary</p> <p>Refer the beneficiary or grant to OLAF</p> <p>An ex-post supervision strategy, performed by independent staff not involved in the operational and financial circuits allocated to the ICC.</p>		

B - Implementing results from ex-post audits/controls

Main control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The errors, irregularities and cases of fraud detected are not addressed or not addressed in a timely fashion</p>	<p>Systematic registration of audit / control results to be implemented. Financial operational validation of recovery in accordance with financial circuits. Authorisation by AO</p>	<p>Coverage: 100% of final audit results with a financial impact. Depth: consider 'extending' the findings of systemic errors into non-audited projects by the same beneficiary</p>	<p>Effectiveness: Error rate of the ex-post controls Efficiency: Value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered). Economy: ratio costs for ex-post controls over funds managed</p>

**PROCUREMENT – DIRECT MANAGEMENT
STAGE 1 :**

A - Planning

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>Planned procurements are not in line with the DG's objectives and priorities</p> <p>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process)</p>	<p>Verification of coherence with set priorities and objectives</p> <p>Validation by AO(S)D of the justification (economic , operational) for launching a procurement process</p> <p>Decisions discussed/taken at management meeting</p>	<p>100% of the procurements (open procedures with prior notification) are justified in a note addressed to the AOSD</p> <p>100% of the forecasted procurements</p> <p>All key procurement procedures are discussed at management meeting</p>	<p>Percentage of procurements approved by Senior Management</p> <p>Effectiveness: Number of foreseen tender procedures cancelled. Number of contracts discontinued due to lack of use.</p> <p>Efficiency: % of contracts concluded in a timely fashion</p> <p>Economy: cost of controls over the value of the related contracts</p>

B - Needs assessment and definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>Organisation and planning of procedure poorly defined</p> <p>The best offer/s are not submitted due to the poor definition of the tender specifications</p>	<p>AOSD supervision and approval of specifications</p> <p>Guidance and ex-ante support from Budget Unit</p> <p>Additional verification by specialised expert actor or entity.</p>	<p>100% of the specifications are scrutinised</p> <p>Depth: all underlying documents</p>	<p>Number of procedures cancelled</p> <p>Effectiveness: Number of 'open' procedures where only one or no (acceptable) offers were received.</p> <p>Number of requests for clarification regarding the tender.</p> <p>Efficiency: % of contracts concluded in a timely fashion</p> <p>Economy: Estimated average cost of a procurement procedure.</p>

C – Evaluation and selection

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The most economically advantageous offer is not selected, due to a biased, inaccurate or 'unfair' evaluation process</p>	<p>Formal evaluation process: Opening committee and Evaluation committee</p> <p>Standstill period, opportunity for unsuccessful bidders to put forward their concerns on the decision</p> <p>Opening and Evaluation Committees' declaration of absence of conflict of interests</p> <p>Exclusion criteria documented</p>	<p>100% of the offers analysed</p> <p>Depth: all documents transmitted</p> <p>100% of the members of the opening committee and the evaluation committee</p> <p>100% checked. Depth: required documents provided are consistent</p>	<p>Effectiveness: Numbers of 'valid' complaints or litigation cases filed</p> <p>Efficiency: % of contracts concluded in a timely fashion</p> <p>Economy: Average cost of a tendering procedure</p>

Stage 2 - Financial transactions

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The products/services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. Business discontinues because contractor fails to deliver</p>	<p>Operational and financial checks in accordance with the financial circuits. Authorisation by the AOSD</p>	<p>100% of the contracts are controlled Depth: all underlying documents</p>	<p>Effectiveness: % of contracts carried out as foreseen Efficiency: Time-to-pay Economy: costs of control over value of contracts</p>

Stage 3 - Supervisory measures

Main control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment</p>	<p>Supervisory desk review of procurement and financial transactions</p> <p>Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle blowing)</p> <p>Review of ex post results</p> <p>Review of exceptions reported</p> <p>Review of the process after each procedure</p>	<p>Representative sample. <i>Depth:</i> review of the procedures implemented (procurement and financial transactions)</p> <p>Potentially 100%</p> <p>100% at least once a year. <i>Depth:</i> look for any systemic problem in the procurement procedure and in the financial transaction procedure and any weakness in the selection process of the ex post controls</p> <p>100% at least once a year. <i>Depth:</i> look for any weakness in the procedures (procurement and financial transactions)</p> <p>100%. <i>Depth:</i> review any significant problem that occurred</p>	<p>Effectiveness: Amounts associated with errors detected during ex-post controls.</p> <p>Efficiency: % errors addressed in a timely fashion</p> <p>Economy: Costs of the ex post controls over value of contracts</p>

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Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
<p>The amounts paid (rent) exceed the applicable contractual provisions.</p>	<p>Financial checks in accordance with the financial circuits</p> <p>Check cost inflation index</p> <p>Authorisation by the AOSD</p>	<p>100% of the payments are controlled</p> <p>Depth: all underlying documents</p>	<p>Effectiveness: 100% of the contract carried out as foreseen</p> <p>Efficiency: Time-to-pay</p> <p>Economy: costs of control over value of contracts</p>

ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (non applicable)

ANNEX 7: EAMR of the Union delegations (non applicable)

ANNEX 8: Decentralised agencies (non applicable)

ANNEX 9: Evaluations and other studies finalised or cancelled during the year

Title	Reason	Scope	Type	Associated DGs	Costs (EUR)	Comments	Reference
Ex-Ante Evaluation accompanying the Proposal for a Regulation of the European Parliament and of the Council establishing the EU Anti-Fraud Programme	Legislative proposal	Proposal for a Regulation of the European Parliament and of the Council establishing the EU Anti-Fraud Programme COM (2018) 386 final	Legal basis for expenditure programme	BUDG, COMM, HOME, JUST, SG, SJ, TAXUD	N/A	New spending programme replacing Hercule. It will also constitute the financing basis for AFIS and IMS operational activities.	SWD(2018)294 final https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0289&from=EN

Annex 10: Specific annex related to "Financial Management"

(all amounts in EUR)

Grants							
Ex ante controls			Ex post controls			Total	
EC total costs	Funds managed	Ratio (Total ex ante costs over funds managed)	EC total costs	Total value verified and/or audited	Ratio (Total ex post costs over value verified and/or audited)	EC total estimated costs of controls	Ratio (Total cost of controls over funds managed)
717 800	5 948 447	12.07%	7 400	2 729 389	0.27%	725 200	12.19%
Procurement							
Ex ante controls			Ex post controls			Total	
EC total costs	Funds managed	Ratio (Total ex ante costs over funds managed)	EC total costs	Total value verified and/or audited	Ratio (Total ex post costs over value verified and/or audited)	EC total estimated costs of controls	Ratio (Total cost of controls over funds managed)
214 802	13 836 001	1.55%	3 363	1 032 146	0.33%	218 165	1.58%
Rent							
Ex ante controls			Ex post controls			Total	
EC total costs	Funds managed	Ratio (Total ex ante costs over funds managed)	EC total costs	Total value verified and/or audited	Ratio (Total ex post costs over value verified and/or audited)	EC total estimated costs of controls	Ratio (Total cost of controls over funds managed)
672	5 208 870	.00%	168	1 316 488	.00%	840	.00%
Experts							
Ex ante controls			Ex post controls			Total	
EC total costs	Funds managed	Ratio (Total ex ante costs over funds managed)	EC total costs	Total value verified and/or audited	Ratio (Total ex post costs over value verified and/or audited)	EC total estimated costs of controls	Ratio (Total cost of controls over funds managed)
12 533	256 276	4.89%	672	6 882	9.77%	13 205	5.15%
Overall estimated cost of control at EC level							
Ex ante controls			Ex post controls			Total	
EC total costs	Funds managed	Ratio (Total ex ante costs over funds managed)	EC total costs	Total value verified and/or audited	Ratio (Total ex post costs over value verified and/or audited)	EC total estimated costs of controls	Ratio (Total cost of controls over funds managed)
945 807	25 249 594	3.75%	11 603	5 084 905	0.23%	957 410	3.79%