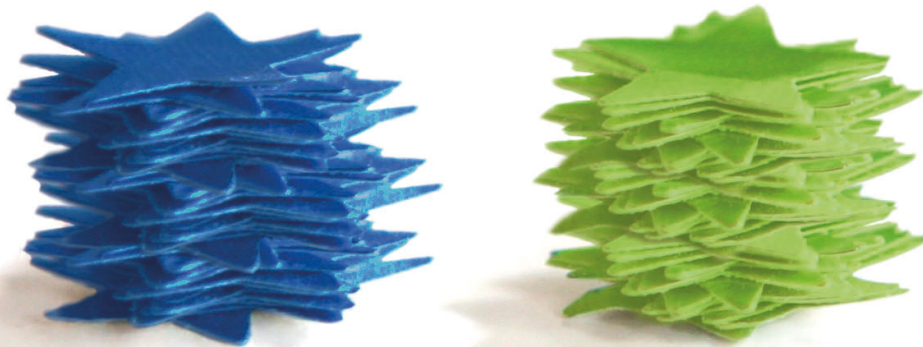




Deloitte services for European  
Union Institutions & Agencies  
*Ability. Quality. Delivery.*







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Deloitte has been providing services to the European Commission and other EU Institutions for more than a quarter of a century.



# Deloitte services for the European Union

## **Deloitte is one of the world's largest professional services firms**

Deloitte provides a wide range of services to public and private clients worldwide. With a global connected network of member firms in more than 150 countries, Deloitte combines world-class capabilities and local expertise to help clients succeed wherever they operate. Deloitte's close to 200,000 professionals deliver services worth over €24 billion per annum.

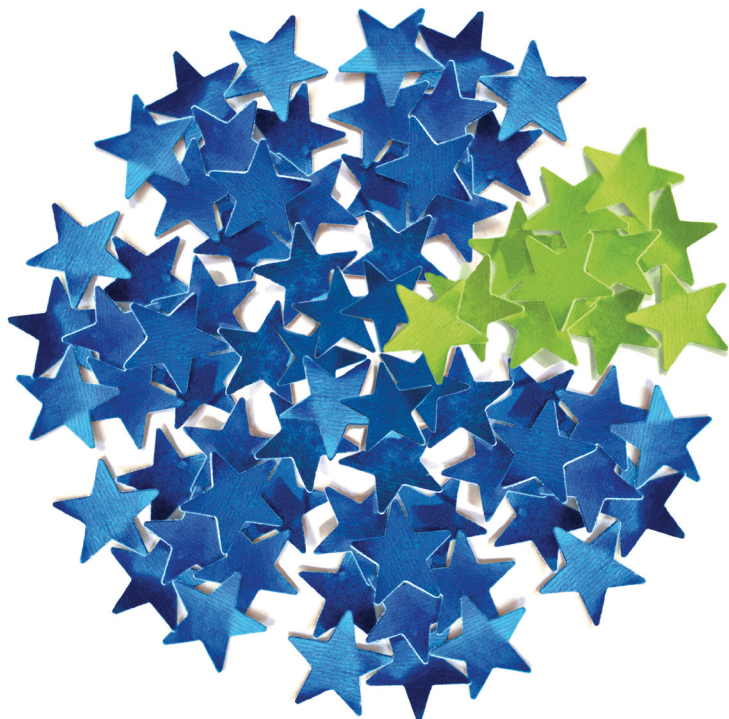
For more information about Deloitte, please visit [Deloitte.com](http://Deloitte.com).

## **Deloitte has vast experience of delivery for the European Union**

Deloitte has been providing services to the European Institutions for more than a quarter of a century.

Deloitte has dedicated teams with European Union expertise based in all 28 EU Member States and in candidate countries, which can meet the EU's need for:

- Strategy and policy services;
- Audit and risk management services;
- Performance improvement, organisation and process change;
- Technology advice and implementation; and
- Financial management services.



# Strategy and policy services

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Effective policy making must be a learning process which involves finding out from experience what works and what does not work - and making sure that others can benefit from the lessons learned.

We offer specialised public sector services in Brussels, staffed by multi-lingual professionals from several Member States. Our Policy Services department liaises on a day-to-day basis with the EU institutions and with national and regional governments. The Brussels-based practice has twenty years of experience in carrying out policy studies, impact assessments and evaluations for the European Public Sector.

Deloitte's creative and experienced team brings deep policy knowledge and professional methodological tools and approaches to assignments, together with extensive experience in programme/project management.

The Policy Services practice delivers a wide range of services, which can be summarised under the following main headings: analysis/strategic studies, policy design, evaluation and implementation.

## **Analysis/strategic studies**

We provide analysis, strategic insights, and policy solutions to decision makers in government and international institutions. When undertaking a policy study we systematically analyse the nature, causes, and effects of a given problem or situation and propose solutions.

## **Policy design**

Our analysis and generation of new and innovative ideas provides input to the design of new policies. Policy design consists of assisting the European public sector in originating and developing a policy or programme and organisational approaches to implementation. Services are designed to assist the public sector in delivering sustainable governance structures, policies and programmes.

## **Policy evaluation**

Evaluation is a judgment of interventions according to their results, impacts and needs they aim to satisfy. The evaluation may focus on a simple intervention such as a project which produces direct impact in the field or on a more complex intervention such as a programme which produces indirect impacts through downstream interventions.

When carrying out a policy evaluation, we systematically investigate the relevance of actions, effectiveness, and efficiency of the policy intervention, its implementation and processes. Further, we determine its merit, worth, or value in terms of improving the social and economic conditions of the different stakeholders.

Our team carries out a wide range of evaluations: ex ante evaluations and impact assessments, mid-term and ex-post evaluations; and evaluations of organisations and agencies. The range of methods that we apply include quantitative as well as qualitative methods, theory based approaches and research synthesis methods.

## **Policy implementation**

Policy implementation consists of assisting the EU institutions with delivery of a policy. We offer our subject matter knowledge and world class programme management skills delivered by a multilingual and multidisciplinary team. Frequently, we involve colleagues from our global practice to deliver larger projects.

### **Administrative Burden Reduction and regulatory reform**

Deloitte is the leading firm in administrative burden measurement and reduction at the European level. Over the last few years, we have assisted many EU Member States (including Belgium, Cyprus, Netherlands, Hungary, Czech Republic, Poland, Bulgaria, Romania, Slovakia, Slovenia, Luxembourg, Finland and Spain) with their national administrative burden reduction programmes. Deloitte also led the EU Programme to measure and reduce the administrative burden in the EU on behalf of the European Commission, DG Enterprise and Industry.

Deloitte assisted with the Programme's three objectives:

- to measure the administrative costs that specific legislation will cause for businesses;
- to identify opportunities for reducing the administrative burdens; and
- to prepare the Commission and the Member States for implementation of the reform.

We were subsequently contracted to assist the Commission perform the regulatory "fitness checks" on Water Policy (DG Environment) and Information & Consultation of Workers (DG Employment & Social Affairs).

### **Taxation & customs policy reforms**

Deloitte has vast experience in advising on taxation and customs policy. We support DG TAXUD on corporate and indirect tax policy and research and analysis on customs matters. Our team in Belgium is supported by experts throughout the EU to work on the future Customs and Fiscalis programmes\* for the next financial framework (2014-2020) and to help improve effectiveness in EU taxation and customs. DG TAXUD also asked Deloitte to perform the quality assurance on an evaluation of the state of the Customs Union based on a survey jointly developed by Deloitte and the Commission.

\* Customs and Fiscalis programmes are EU Community programmes to support effective functioning of the internal market in the customs field and to improve the operation of taxation systems in the internal market.



# Audit and risk management services

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The EU provides funding and grants for a vast range of projects and programmes. Accountability and transparency are vital to ensure that EU funds are used properly.

## **Financial audit and compliance reviews**

Deloitte undertakes audits on behalf of the Commission to assess the compliance of the operational and financial management of EU co-funded projects and programmes. This includes: audit of expenditure/ cost statements submitted by the beneficiaries of the EU grants/ subsidies; operational reviews to assess the compliance with contractual provisions (e.g. procurement regulations); process and organisation audits to assess effectiveness of management and control systems put in place by the beneficiaries (including Member States) in the context of direct or shared management of EU programmes.

## **Effective and efficient statistical sampling**

EU guidelines on sampling are demanding and complex, not always easy to interpret but strictly maintained. Extensive knowledge of statistical theory is often required to effectively and efficiently translate these guidelines into practical sample design and understandable sample evaluation. Deloitte has been recognised by the EU as a knowledgeable party in this area. Our approach is based on a thorough knowledge of International Standards of Auditing (ISA) and standard setting publications such as the AICPA\* Audit Sampling Guide.

## **Organisation-wide and operational risk assessments**

We perform interactive risk assessment exercises to identify risks that can affect the organisation and its operations, using risk maps and assessment frameworks tailored to the specific environment. We then assist the DG/Agency to develop an adequate risk management response including risk management plan and activities.

## **Internal control advisory**

We assist the Commission and agencies in implementing general monitoring and internal control frameworks by developing tools and methodologies tailored to their operations and programme activities. This includes assessment tools, control checklists, and control activity planning support.

## **Business Continuity Planning**

In today's environment where risks and expectations are high, the business must keep running even if there are interruptions caused by unforeseen events. Traditional risk management systems may not be sufficient when faced with events such as natural disasters, political and economic instability. However, through Business Continuity Planning, we can help the European Institutions achieve a reasonable level of end-to-end availability of essential business practices at disruptive times.

\* American Institute of Certified Public Accountants



### **Risk management and internal control procedure development**

We develop operating procedures providing DGs/ Agencies with a broad range of services: from assistance in setting up a structured methodology on procedure development to effective documentation of operating and financial processes and procedures, in compliance with applicable national regulations (for Agencies) and with the rules laid down by the Commission including the 16 Internal Control Standards.

### **Assistance in validation of systems and processes**

We provide assistance to the European Institutions for validation of their own ICT systems and processes in line with internal policies and procedures, with Commission's requirements and with good practices. The assistance includes ICT systems and/or process analysis and gap identification, corrective action implementation and audit.

### **Data analytics as support for better compliance and controls**

By using advanced data analytics, we give more insight into this complex organisation of the DGs and European Agencies. Our data analytics solutions include profiling, predictive modelling, and continuous monitoring in order to support increased performance and help European Institutions minimise non-compliance to preserve and improve overall value.

### **Cybersecurity services, in support to the Cybersecurity Strategy of the European Union**

We currently assist the European Institutions and the Member States in their role in developing and implementing the Cybersecurity Strategy of the European Union, which was published on 7 February 2013. Our assistance covers all five EU strategic cyber priorities: achieving cyber resilience, reducing cybercrime, developing the EU cyberdefence policy, developing the industrial and technological resources for cybersecurity and establishing a coherent international cyberspace policy.

### **Supporting the development and adoption of security frameworks and standards**

We work with the industry, the Commission, ENISA and the Member States in stimulating the development and adoption of security frameworks, standards and technical norms. Specifically, we perform extensive research, surveys and workshops with key stakeholders, in particular the ICT product manufacturers and service providers, including cloud providers. Our work produces technical guidelines and recommendations for the adoption of cybersecurity frameworks, standards and good practices in the public and private sectors.

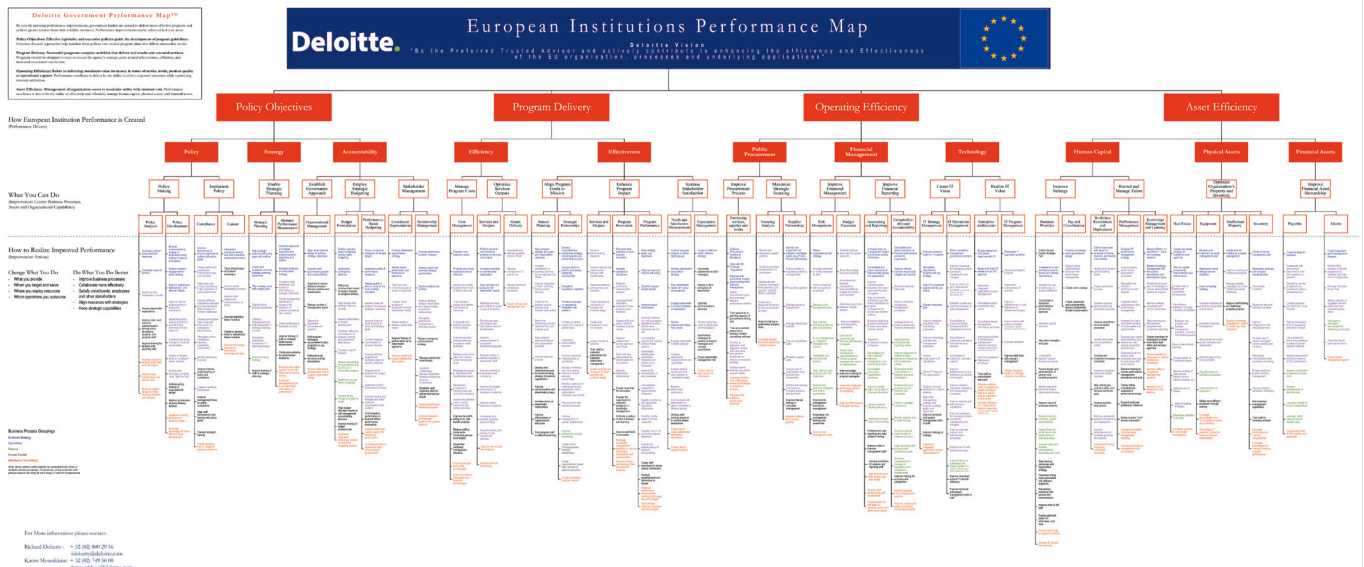
### **Cybersecurity capacity and policy building**

We assist the European Institutions in cybersecurity capacity building, including assisting with training and supporting the creation of relevant policies, strategies and capabilities.

### **A step-change in the European Institutions' structure, governance and approach to cybersecurity**

We work with the European Institutions to assess the maturity of their cybersecurity controls and benchmark those controls against good practices. As such, we help to define the strategy and roadmap for improving the cybersecurity controls at organisational level.

# Performance improvement, organisation and process change

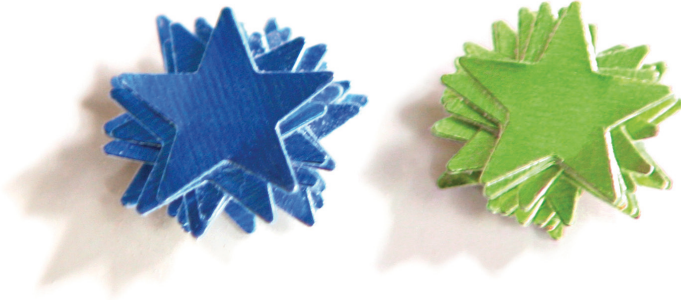


Deloitte's European Institutions Performance Map

## European Institutions Performance Map

The European Institutions Performance Map is Deloitte's unique tool, especially tailored to meet the European Institutions business needs and used to help the Union achieve performance improvements in the following four core areas:

- **Policy Objectives:** Effective legislative and executive policies guide the development of programme guidelines. Outcome-focused approaches help translate these policies into tactical programme plans that deliver measurable results;
- **Programme Delivery:** Successful programmes are comprised of activities that deliver real results and essential services. Programmes should be designed to meet or exceed the agency's strategic goals around effectiveness, efficiency, and increased constituent satisfaction;
- **Operating Efficiency:** Refers to delivering maximum value for money in terms of service levels, product quality or operational support. Performance excellence is driven by the ability to deliver expected outcomes while optimising resource utilisation; and
- **Asset Efficiency:** Management of organisation assets to maximise utility with minimal cost. Performance excellence is driven by the ability to effectively and efficiently manage human capital, physical assets, and financial assets.



### Performance improvement, organisation and process changes services

Organisational and process optimisation services include assistance to the European institutions in addressing the challenges of reform, modernisation of Human Resource management, diversifying working models and creating Agencies. We (re-)design business processes to improve the effectiveness and efficiency of the service/organisation's activities, we offer programme and project portfolio management as well as services related to business intelligence strategy and enterprise architecture.

#### Programme and project portfolio management

Very often, we see the organisations running programmes and projects that are not aligned or only partially aligned with their vision. This results in redundant activities, poorly launched projects, delays in reaching objectives and loss of top management support.

Our Programme and Portfolio Management services represent a comprehensive approach that can help with:

- Articulating the link between a vision around economic growth, public welfare, organisational change and initiatives or projects; and structuring these initiatives into a portfolio or programmes and projects that can be consistently monitored against targets; and
- Increasing the maturity of programme, project management and governance processes; ensuring that the final outcome meets the initially objectives.

Our approach uses industry standards in programme and project management (Prince 2, PMBOK\*, MSP\*\*) as well as tools and approaches developed based on our experience (Portfolio Landscape, Priorit, MapIt, ValuePrint, PIM\*\*\* and EVD for PM\*\*\*\*, maturity assessment tools and techniques).

\* PMBOK: A Guide to the Project Management Body of Knowledge

\*\* MSP: Managing Successful Programs

\*\*\* PIM: Project and Integration Management

\*\*\*\*EVD for PM: Enterprise Value Delivery (EVD) for Project Management (PM)

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## Effective enterprise architecture is not a “once and done” exercise. Rather it is a continuous effort that needs to complement and support the overall goals of the organisation.

#### Enterprise Architecture

Enterprise Architecture is the foundation for creating and maintaining an effective alignment of your organisation and technology strategies.

Enterprise architecture consists of not just the blueprints to understand your technology environment, but also the creation of the processes and skills within your organisation to deliver improved business value from technology.

A sound approach to enterprise architecture can help achieve three key objectives:

- Understanding how the business relates to your technology strategy, systems, and projects;
- Supporting an efficient technology programme by targeting what needs to get done, planning ahead so rework and duplication is avoided, and controlling unnecessary expenses that can result from not having an effective plan; and
- Maintaining the right capabilities—skills and processes—to determine what you need, then to build these capabilities and, finally, to regularly monitor their appropriateness to support these activities.

Enterprise architecture can bring value to the EC by providing answers to key questions like:

- How is the business organised into autonomous business processes?
- How are those business processes related to each other?
- Which business processes (or relationships between processes) seem particularly amenable to improvement through technology?



### **Business Intelligence strategy**

Many organisations are still struggling with the key questions in the Business Intelligence (BI) and Data Warehousing (DWH) domain. How to best organise for data quality and efficient reporting? How to cope with the flexibility required by the business? Which architectures and tools are required? How to make the business case for the appropriate technology?

With its BI strategy services, Deloitte helps organisations to define a strategy roadmap that takes them to the next level.

A BI strategy consists of the following elements:

- Benchmark of the current situation against the business strategy and industry standards;
- Blueprint for the future BI environment; and
- Plan for transition.

### **Information Management (IM)**

Large institutions like the European Commission have more information than they can handle. And many are struggling to turn that information into insights.

*How can Deloitte help?*

IM is a business challenge, not just a technological one. Deloitte has the breadth and depth in both dimensions, to help our clients in their efforts to turn data into insight. Whether you are tracking a specific data issue (governance,...) or transforming an entire function in your administration, our knowledge and experience enables us to deliver the combination of capabilities you need to get more value from IM investments.

Our Information Management offering can provide the solutions administrations need to help address these challenges by unlocking the value buried deep in their data. Our IM team is uniquely positioned with the scale, scope and capabilities to help administrations in their efforts to address their most complex IM challenges and secure benefits such as:

- Better performance measurement;
- Reduced cost of managing information;
- Achieving innovation and better helping the citizen; and
- Improving compliance and reliability.

### **Enterprise Content Management**

Today's organisations create an increasing amount of content. It has become an important challenge to manage that content in an efficient and cost-effective manner. Various solutions that are grouped under the Enterprise Content Management umbrella can help the institutions of the EU to transfer this challenge into an organisational advantage.

Enterprise Content Management groups a number of domains of which the most important are:

- Content Management: content creation, publishing and repository;
- Document Management: complex document collaboration, authorisation and history;
- Knowledge Management: automated content mining, team-based file repositories, real-time and asynchronous messaging, collaboration tools;
- Record Management: data components;
- Digital Asset Management: multimedia and image asset repository; and
- Enterprise Information Portals: aggregation, display and personalisation.

### **Business modelling**

Whether evaluating existing operations or strategic options, business modelling is an integral part of the decision making process.

Deloitte's Business Modelling Group is a dedicated centre of excellence which draws upon the full service capability of the firm to provide innovative, analytical support, helping you make better decisions. By gaining an in-depth understanding of key business & risk drivers and objectives, Deloitte can help identify, simulate and assess your business options, enabling a deeper and more informed view of the potential risks and returns involved, before making any decision.

By using powerful modelling tools and appropriate conventions, we help organisations to:

- Create an integrated view of functional dependencies, overlaps, duplications and hand-offs;
- Identify processes' strengths and added value, weaknesses and improvement opportunities; and
- Self-assess by facilitating benchmarking and comparison with best practices in place elsewhere.



### **Business Process Re-engineering**

We help organisations in revealing problems, bottlenecks and inefficiencies in a permanent and structured way, in order to reduce lead times, decrease costs, improve internal efficiency and qualitative and quantitative outcomes. Process improvement and optimisation contribute to a better understanding of the ultimate goals and output of organisations and of the roles and resources required to achieve these goals.

Reforms initiated by changes in internal and external regulatory frameworks and new activities and technologies often require organisations to re-consider their structure and processes. We provide assistance to organisations to:

- Diagnose the strengths and weaknesses of existing processes;
- Envisage new processes: secure management support, identify re-engineering opportunities, assess supporting technologies and align with strategies;
- Initiate changes: set up re-engineering teams, outline performance goals;
- Re-design processes: develop alternative process scenarios, design new processes, design HR architecture and select IT platform; and
- Monitor new processes: measure performance (time, quality, cost and IT performance) and establish a continuous improvement framework.

### **Organisation redesign**

Forrester's analysts\* recognise that Deloitte is proficient at both business and IT transformations, and in delivering the two together. Deloitte provides the strongest methodology for transforming global organisations and determining the fit of local with global. Our methodology is disciplined and complete, and it contains a huge knowledge base of reusable assets that our practitioners use appropriately. Deloitte offers flexibility to work at multiple levels in the organisation and for different types of organisations.

\* The Forrester Wave: IT Organisation Redesign Consultancies, Q4 2012 by Marc Cecere

### **Human Resource Management**

The Deloitte Human Capital consulting practice has been ranked #3 by revenue in the Global Kennedy HR Consulting Marketplace Report 2011-2014.

Our experts support the European Institutions and the Agencies in challenges such as the redesign of core processes in Human Resources like: recruitment, performance management, competence development and career management. Deloitte provides assistance in the introduction of flexi-time and with advising on fiscal and pensions issues.

### **Change Management**

Despite the fact that it is a key factor for success, change management is neglected in many transition programmes. Deloitte's Change Management offering is a guide to securing the success of a business transformation or system-related project.

Change management is a key feature of Deloitte's holistic methodology and our approach addresses the entire organisation, from sponsorship and leadership through to end-user enablement. Deloitte's approach to managing projects also includes a constant focus on planning and delivering project benefits, from establishing a comprehensive business case at the outset of the project through to baselining and measuring actual benefits after implementation.

### **Training provision**

Deloitte provides training courses and supplies documentation for users of the financial systems specific to the European Commission, the Executive Agencies, Community Agencies and the other Institutions.

We provide:

- Standard or dedicated hands-on training courses based on interactive presentations and specific exercises;
- Standard or dedicated hands-off training courses;
- Specific development of documentation relating to the areas on which the training is being given, e.g. users' manuals, step-by-step guides or other appropriate teaching tools; and
- Development of on-site coaching and e-learning in addition to traditional training.

# Technology advice and implementation

We provide services along the whole chain from the assessment of the optimal IT strategy and architecture, to the complete design and implementation of the systems that support the operations of the DG/service/ Agency/Institution.

This can cover an application for a specific purpose or can be a complete Enterprise Resource Planning system to support all operations of a department or organisational unit. We also deliver services in IT audit and security/ vulnerability assessments, data management, IT project and quality management, reviews of compliance with data privacy requirements and extensive training for EU staff in IT systems covering financial management, procurement, internal controls and so on.

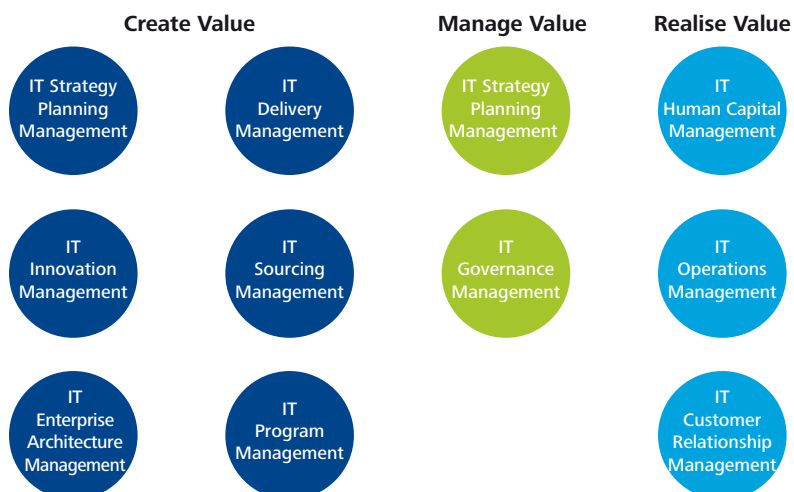
## The European Institutions CIO Management Framework

Deloitte's European Institutions CIO Management Framework™ facilitates EU officials to perform assessments, develop strategies and achieve transformation relating to current issues. It is a tool that helps the institutions and agencies of the EU make the most of their technology investments. It allows them to see where they are - and where they want to go - and provides tools and techniques to help them get started.

The framework was developed by taking industry best practice from many large and successful commercial companies - and custom-tailoring them for government use. It features 16 comprehensive modules (11 disciplines and 5 perspectives) covering the full range of IT capabilities, from strategy planning and innovation - to delivery, sourcing, and governance.

## European Institutions CIO Management Framework Disciplines

A discipline is a logical grouping of IT processes, people, tools and measures. Disciplines are integrated, both within IT and with other entities (such as business functions, groups, or customer functions).







### DISCIPLINES

What is a "Discipline"? A discipline is a logical grouping of IT processes, people, tools and measures. Disciplines are integrated with other IT and with other entities (such as business functions, groups, or customer functions).

**Create Value**      **Manage Value**      **Realize Value**

- IT Strategy Planning Management** (PV)
- IT Delivery Management** (PV)
- IT Strategy Planning Management** (PV)
- IT Business Management** (PV)
- IT Innovation Management** (PV)
- IT Sourcing Management** (PV)
- IT Enterprise Architecture Management** (PV)
- IT Program Management** (PV)
- IT Innovation Management** (PV)
- IT Sourcing Management** (PV)
- IT Enterprise Architecture Management** (PV)
- IT Program Management** (PV)

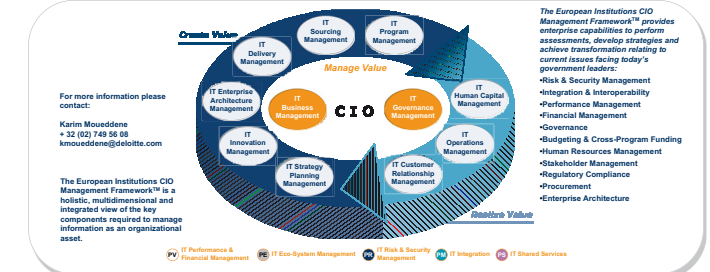
### PERPECTIVES

What is a "Perspective"? A perspective is our point of view on addressing a specific key management issue that IT organisations have to deal with. This is typically a "hot topic" impacting several disciplines.

- IT Performance & Financial Management** (PV)
- IT Risk & Security Management** (PR)
- IT Shared Services** (PS)
- IT Integration** (PM)
- IT Eco-System Management** (PE)

### ACRONYM GLOSSARY

- BI - Business Intelligence
- CEAF - Commission Enterprise Architecture
- CECIS - European Central Information System
- CEO - Chief Executive Officer
- COO - Chief Operating Officer
- CRM - Customer Relationship Management
- CS - Customer Service
- ES - Enterprise Security
- ESB - Enterprise Service Bus
- ESD - Enterprise Service Design
- ESM - Enterprise Service Management
- ESR - Enterprise Service Reporting
- ESV - Enterprise Service Value
- ESW - Enterprise Service Work
- ESX - Enterprise Service X
- ESY - Enterprise Service Y
- ESZ - Enterprise Service Z
- ESAA - Enterprise Service Architecture
- ESAP - Enterprise Service Application Platform
- ESAS - Enterprise Service Assessment
- ESAT - Enterprise Service Architecture Template
- ESAV - Enterprise Service Architecture Value
- ESAW - Enterprise Service Architecture Work
- ESAX - Enterprise Service Architecture X
- ESAY - Enterprise Service Architecture Y
- ESAZ - Enterprise Service Architecture Z
- ESBA - Enterprise Service Business Architecture
- ESBP - Enterprise Service Business Process
- ESBS - Enterprise Service Business Strategy
- ESBT - Enterprise Service Business Template
- ESBW - Enterprise Service Business Work
- ESBX - Enterprise Service Business X
- ESBY - Enterprise Service Business Y
- ESBZ - Enterprise Service Business Z
- ESCA - Enterprise Service Capability Architecture
- ESCP - Enterprise Service Capability Process
- ESCS - Enterprise Service Capability Strategy
- ESCT - Enterprise Service Capability Template
- ESCW - Enterprise Service Capability Work
- ESCX - Enterprise Service Capability X
- ESCY - Enterprise Service Capability Y
- ESCZ - Enterprise Service Capability Z
- ESDA - Enterprise Service Data Architecture
- ESDP - Enterprise Service Data Process
- ESDS - Enterprise Service Data Strategy
- ESDT - Enterprise Service Data Template
- ESDW - Enterprise Service Data Work
- ESDX - Enterprise Service Data X
- ESDY - Enterprise Service Data Y
- ESDZ - Enterprise Service Data Z
- ESEA - Enterprise Service Enterprise Architecture
- ESEP - Enterprise Service Enterprise Process
- ESES - Enterprise Service Enterprise Strategy
- ESET - Enterprise Service Enterprise Template
- ESEW - Enterprise Service Enterprise Work
- ESEX - Enterprise Service Enterprise X
- ESFY - Enterprise Service Enterprise Y
- ESFZ - Enterprise Service Enterprise Z
- ESGA - Enterprise Service Governance Architecture
- ESGP - Enterprise Service Governance Process
- ESGS - Enterprise Service Governance Strategy
- ESGT - Enterprise Service Governance Template
- ESGW - Enterprise Service Governance Work
- ESGX - Enterprise Service Governance X
- ESGY - Enterprise Service Governance Y
- ESGZ - Enterprise Service Governance Z
- ESHA - Enterprise Service Human Resources Architecture
- ESHP - Enterprise Service Human Resources Process
- ESHS - Enterprise Service Human Resources Strategy
- ESHT - Enterprise Service Human Resources Template
- ESHW - Enterprise Service Human Resources Work
- ESHX - Enterprise Service Human Resources X
- ESHY - Enterprise Service Human Resources Y
- ESHZ - Enterprise Service Human Resources Z
- ESIA - Enterprise Service Information Architecture
- ESIP - Enterprise Service Information Process
- ESIS - Enterprise Service Information Strategy
- ESIT - Enterprise Service Information Template
- ESIW - Enterprise Service Information Work
- ESIX - Enterprise Service Information X
- ESIY - Enterprise Service Information Y
- ESIZ - Enterprise Service Information Z
- ESJA - Enterprise Service Job Architecture
- ESJP - Enterprise Service Job Process
- ESJS - Enterprise Service Job Strategy
- ESJT - Enterprise Service Job Template
- ESJW - Enterprise Service Job Work
- ESJX - Enterprise Service Job X
- ESJY - Enterprise Service Job Y
- ESJZ - Enterprise Service Job Z
- ESKA - Enterprise Service Knowledge Architecture
- ESKP - Enterprise Service Knowledge Process
- ESKS - Enterprise Service Knowledge Strategy
- ESKT - Enterprise Service Knowledge Template
- ESKW - Enterprise Service Knowledge Work
- ESKX - Enterprise Service Knowledge X
- ESKY - Enterprise Service Knowledge Y
- ESKZ - Enterprise Service Knowledge Z
- ESLA - Enterprise Service Legal Architecture
- ESLP - Enterprise Service Legal Process
- ESLS - Enterprise Service Legal Strategy
- ESLT - Enterprise Service Legal Template
- ESLW - Enterprise Service Legal Work
- ESLX - Enterprise Service Legal X
- ESLY - Enterprise Service Legal Y
- ESLZ - Enterprise Service Legal Z
- ESMA - Enterprise Service Marketing Architecture
- ESMP - Enterprise Service Marketing Process
- ESMS - Enterprise Service Marketing Strategy
- ESMT - Enterprise Service Marketing Template
- ESMW - Enterprise Service Marketing Work
- ESMX - Enterprise Service Marketing X
- ESMY - Enterprise Service Marketing Y
- ESMZ - Enterprise Service Marketing Z
- ESNA - Enterprise Service Network Architecture
- ESNP - Enterprise Service Network Process
- ESNS - Enterprise Service Network Strategy
- ESNT - Enterprise Service Network Template
- ESNW - Enterprise Service Network Work
- ESNX - Enterprise Service Network X
- ESNY - Enterprise Service Network Y
- ESNZ - Enterprise Service Network Z
- ESOA - Enterprise Service Operations Architecture
- ESOP - Enterprise Service Operations Process
- ESOS - Enterprise Service Operations Strategy
- ESOT - Enterprise Service Operations Template
- ESOW - Enterprise Service Operations Work
- ESOX - Enterprise Service Operations X
- ESOY - Enterprise Service Operations Y
- ESOZ - Enterprise Service Operations Z
- ESPA - Enterprise Service Project Architecture
- ESPP - Enterprise Service Project Process
- ESPS - Enterprise Service Project Strategy
- ESPT - Enterprise Service Project Template
- ESPW - Enterprise Service Project Work
- ESPX - Enterprise Service Project X
- ESPY - Enterprise Service Project Y
- ESPZ - Enterprise Service Project Z
- ESQA - Enterprise Service Quality Architecture
- ESQP - Enterprise Service Quality Process
- ESQS - Enterprise Service Quality Strategy
- ESQT - Enterprise Service Quality Template
- ESQW - Enterprise Service Quality Work
- ESQX - Enterprise Service Quality X
- ESQY - Enterprise Service Quality Y
- ESQZ - Enterprise Service Quality Z
- ESRA - Enterprise Service Risk Architecture
- ESRP - Enterprise Service Risk Process
- ESRS - Enterprise Service Risk Strategy
- ESRT - Enterprise Service Risk Template
- ESRW - Enterprise Service Risk Work
- ESRX - Enterprise Service Risk X
- ESRY - Enterprise Service Risk Y
- ESRZ - Enterprise Service Risk Z
- ESSA - Enterprise Service Security Architecture
- ESSP - Enterprise Service Security Process
- ESSS - Enterprise Service Security Strategy
- ESST - Enterprise Service Security Template
- ESSW - Enterprise Service Security Work
- ESSX - Enterprise Service Security X
- ESSY - Enterprise Service Security Y
- ESSZ - Enterprise Service Security Z
- ESTA - Enterprise Service System Architecture
- ESTP - Enterprise Service System Process
- ESST - Enterprise Service System Strategy
- ESST - Enterprise Service System Template
- ESST - Enterprise Service System Work
- ESST - Enterprise Service System X
- ESST - Enterprise Service System Y
- ESST - Enterprise Service System Z
- ESUA - Enterprise Service User Architecture
- ESUP - Enterprise Service User Process
- ESUS - Enterprise Service User Strategy
- ESUT - Enterprise Service User Template
- ESUW - Enterprise Service User Work
- ESUX - Enterprise Service User X
- ESUY - Enterprise Service User Y
- ESUZ - Enterprise Service User Z
- ESVA - Enterprise Service Value Architecture
- ESVP - Enterprise Service Value Process
- ESVS - Enterprise Service Value Strategy
- ESVT - Enterprise Service Value Template
- ESVW - Enterprise Service Value Work
- ESVX - Enterprise Service Value X
- ESVY - Enterprise Service Value Y
- ESVZ - Enterprise Service Value Z
- ESWA - Enterprise Service Work Architecture
- ESWP - Enterprise Service Work Process
- ESWS - Enterprise Service Work Strategy
- ESWT - Enterprise Service Work Template
- ESWW - Enterprise Service Work Work
- ESWX - Enterprise Service Work X
- ESWY - Enterprise Service Work Y
- ESWZ - Enterprise Service Work Z
- ESXA - Enterprise Service X Architecture
- ESXP - Enterprise Service X Process
- ESXS - Enterprise Service X Strategy
- ESXT - Enterprise Service X Template
- ESXW - Enterprise Service X Work
- ESXX - Enterprise Service X X
- ESXY - Enterprise Service X Y
- ESXZ - Enterprise Service X Z
- ESYA - Enterprise Service Y Architecture
- ESYP - Enterprise Service Y Process
- ESYS - Enterprise Service Y Strategy
- ESYT - Enterprise Service Y Template
- ESYW - Enterprise Service Y Work
- ESYX - Enterprise Service Y X
- ESYY - Enterprise Service Y Y
- ESYZ - Enterprise Service Y Z
- ESZA - Enterprise Service Z Architecture
- ESZP - Enterprise Service Z Process
- ESZS - Enterprise Service Z Strategy
- ESZT - Enterprise Service Z Template
- ESZW - Enterprise Service Z Work
- ESZX - Enterprise Service Z X
- ESZY - Enterprise Service Z Y
- ESZZ - Enterprise Service Z Z



### CREATE VALUE

Set IT direction and priorities (IT Strategic Plan), align with agency mission/programs, and meet stakeholder expectations.

- IT Strategy Planning Management** (PV)
- IT Innovation Management** (PV)
- IT Enterprise Architecture Management** (PV)
- IT Delivery Management** (PV)

### MANAGE VALUE

Identify new and existing technologies to better serve business and technology objectives.

- IT Business Management** (PV)
- IT Innovation Management** (PV)
- IT Enterprise Architecture Management** (PV)
- IT Delivery Management** (PV)
- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

### REALIZE VALUE

Develop and implement an IT procurement strategy that optimizes the relationship and agency IT needs.

- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

### REALIZE VALUE

Define the right IT products and services for improved customer (internal/external) satisfaction and mission achievement.

- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

### REALIZE VALUE

Cost effectively operate and administer technology in compliance with federal regulations, at an acceptable level of risk to ensure business continuity.

- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

### REALIZE VALUE

Ensure that the right resources are organized, available, and productive to meet IT plans and commitments in a cost-effective way.

- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

### MANAGE VALUE

Manage IT as a value center, as opposed to a cost center, to support the strategic objectives of an organization.

- IT Business Management** (PV)
- IT Innovation Management** (PV)
- IT Enterprise Architecture Management** (PV)
- IT Delivery Management** (PV)
- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

### MANAGE VALUE

Optimize development and delivery of IT products, programs and services on time, on budget, and with an acceptable level of risk.

- IT Enterprise Architecture Management** (PV)
- IT Delivery Management** (PV)
- IT Sourcing Management** (PV)
- IT Program Management** (PV)
- IT Human Capital Management** (PV)
- IT Operations Management** (PV)

## European Institutions CIO Management Framework Perspectives

A perspective is our point of view on addressing a specific key management issue that IT organisations have to deal with. This is typically a "hot topic" impacting several disciplines.

- PV IT Performance & Financial Management**  
Describe planning, measuring, and improving IT performance by increasing value to stakeholders, businesses, government, and strengthening Financial Management.
- PR IT Risk & Security Management**  
Ensure sufficient business continuity management, focusing on continuity planning and disaster recovery, and enterprise security management, focusing on identity management, application integrity, and infrastructure security.
- PS IT Shared Services**  
Improve management control, streamline back-office operations and release resources to make measurable improvements in performance and service delivery to the public.
- PM IT Integration**  
Enable optimal organisational restructuring through effective assessment and business case development before the reorganisation, as well as systems integration after the restructuring.
- PE IT Eco-System Management**  
Define and manage the organisation's role and objectives in the "extended enterprise" (key government and private industry partners).

### IT strategy & governance

#### Agile and business focused IT Strategy

The business/working environment is changing ever more rapidly in response to economic and political pressures and a quest for higher levels of efficiency - and IT is expected to not only keep pace with this change, but to drive it. Many IT departments are left behind by the pace of changing demands and priorities - struggling to keep up with the expectations of today - let alone provide the capabilities required for the future.

Whether your current challenges are ageing and inflexible technology, disruptive technologies, organisational change, sourcing choices, regulatory change, competition, costs or the desire to integrate new countries, we can help you develop a strategy that addresses these challenges and provides a clear and practicable way forward.

#### Bridging the divide between strategy and implementation

We take a flexible approach to strategy projects, ranging from high level strategic reviews to focused research into particular aspects including technology, application, efficiency, management and governance, organisation and sourcing, resources, project portfolio or financial control. Whatever the focus, we have proven methods and techniques that allow our practitioners to make rapid progress in finding the right direction for your organisation.

### Professionalising IT

These are difficult times for IT. Cost efficiency is a key driver across organisations. Budgets are as tight as ever, and stagnant organisations are, with few exceptions, cutting their IT spend. Even growing businesses are spending a decreasing percentage of revenue on IT. In short, organisations expect ever more, for less, from IT.

As cost pressures are imposed, investment in new IT solutions is often the first thing to go. But by simply culling projects, organisations are restricting IT's ability to address the underlying inefficiencies within IT itself. The challenge is to transform IT service delivery by making changes to the processes, structure, tools and culture of the IT department. In this way, we can reduce the "run the company" costs – and reinvest in "change" activities at the same time. In summary, we help you professionalise IT.

### IT audit

The range of services provided by Deloitte includes IT and Information Systems Audits. We examine your IT infrastructure by collecting and evaluating indicators of your organisation's information systems, practices, and operations. The evaluation of the obtained indicators determines the extent to which your IT infrastructure and information systems safeguard assets, maintain data integrity, and operate effectively and efficiently to achieve the goals and objectives of your organisation.

### IT cost control

70% of all organisations are either running or planning a cost reduction programme - and as IT typically constitutes between 15 and 30% of an organisation's cost base, it is an obvious target. Traditional "slash and burn" cost reduction exercises generate short-term cutbacks but ignore the need for sustainable savings. Long-term benefits are only achieved by applying a robust cost control approach that creates a sustainable low-cost IT model while balancing the need to deliver value to the organisation.

Our IT cost control methodology has delivered substantial results to many clients and the financial baselines we establish ensure that the benefits are recognised not only by our clients, but by their auditors and stakeholders.

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The business/working environment is changing ever more rapidly in response to market pressures and a quest for higher levels of efficiency - and IT is expected to not only keep pace with this change, but to drive it.





Our successes in IT cost reduction span an impressive and diverse range of global enterprises and our breadth of capabilities ensures that, whether you are an IT manager seeking to optimise your delivery or a senior manager concerned about your cost base, we understand your perspective.

#### **SAP**

Often we find that applications are built to cover specific requirements. The applications are linked to each other with point-to-point interfaces. These interfaces are difficult to build and maintain, and make it an additional challenge to build new processes into the application. SAP which has specific solutions for the EU ensures an integrated approach with regard to these different processes and the mapped technologies.

If you are looking to maximise the value from your SAP investment, Deloitte can help you, as its technology skills and breadth of services match SAP's far-reaching capabilities. Deloitte offers end-to-end services to help with the implementation of your SAP solution:

- Functional services: Mapping EU processes to the standard SAP solution, allowing you to get the most out of the standard SAP system;
- Technical services: Configuring SAP to meet the EU requirements, allowing you to tailor SAP to your needs; and
- Project management services: Managing your SAP projects, taking into account the specific challenges of implementing the SAP environment.

Our Enterprise Value Delivery (EVD) methodology, or Deloitte's comprehensive methodology for SAP projects, allows us to efficiently and effectively manage all aspects related to your SAP implementation.

#### **ORACLE**

Oracle's Public Sector technology and applications help EU institutions improve efficiency and accountability. Oracle provides key components like database, middleware, and applications to assist the organisations of the European public sector.

Our Oracle technology offering includes:

- Driving Oracle-enabled transformation;
- Providing process and transformation improvements for an implementation;
- Providing value driven implementation services on Oracle product lines;
- Defining information strategies, leveraging Oracle applications and technology;

- Providing technical integration services for Oracle's technology stack; and
- Building joint Oracle initiatives to provide the market with a new perspective and service.

#### **Outsourcing advisory**

In today's market, there is a wider choice of IT sourcing options than ever. Off-shoring is also high on the agenda, extending beyond its traditional focus on application development into new areas such as helpdesks and remote IT service management. But what are the risks, and what is right? Even the straightforward procurement of commodity hardware and software brings its challenges, with a complex and sophisticated supplier market and increasing board scrutiny of IT spend.

Deloitte can help you navigate this minefield. We provide an end-to-end service, from the evaluation of sourcing options, through to supplier selection and programme management of any subsequent transition. We combine deep technology skills and a leading edge procurement capability with a wide range of specialist skills in areas such as deal financing, business case development, SLA production, due diligence and commercial negotiation. In addition, we know the supplier market intimately. We can help you assess suppliers' capabilities, and have a sound understanding of the pricing and commercial structure of the major market players.

#### **Providing expert resources**

In 2012, Deloitte launched a specifically dedicated Business Unit called Deloitte Technical Resources (DTR) to fulfil its clients' needs for technical resources on a times and means basis. Deloitte Technology Resources is a complementary offering of highly motivated people with adequate technology skills, who work in a staff augmentation mode on activities managed by the client and at their premises, mainly during implantation phases of projects. Deloitte Technology Resources provides expertise on:

- IT architecture
- Enterprise Applications
- Application development
- Information Management
- Database administration
- Testing
- Security management
- Project management

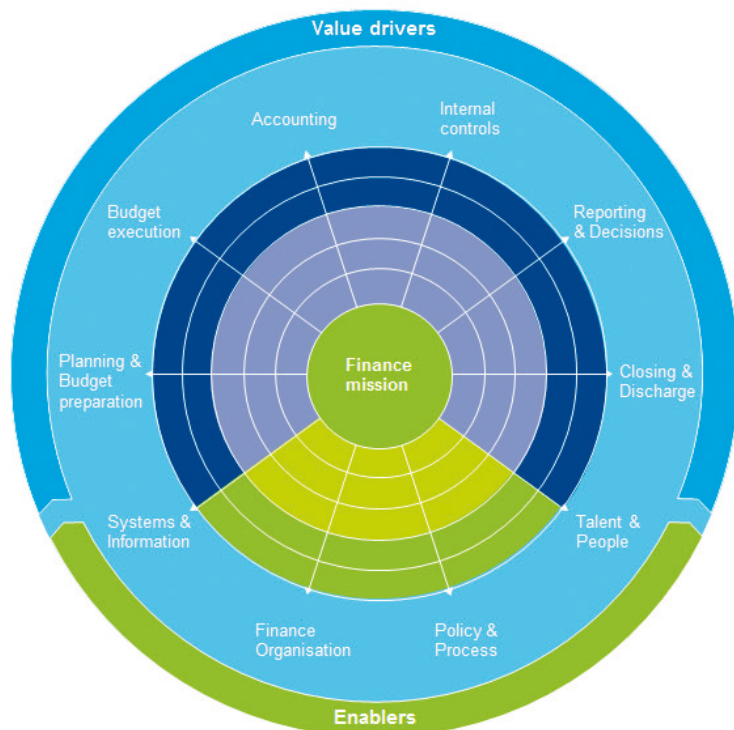
# Financial management

## EU Institutions face new and specific challenges in financial management and operational efficiency

More balanced governance, improved financial management, efficiency and accountability are the key challenges that EU Institutions will face in the coming years. These challenges are of particular importance at a time when the efficient and responsible use of resources is paramount. This is clearly evident from the strong focus on results and efficiency in the ongoing negotiations on the MFF and Staff Regulations and in the context of the difficulties faced by certain EU Institutions in relation to the discharge procedure.

### The Deloitte EU Finance wheel

Deloitte has unrivalled knowledge of the European Institutions' budget implementation processes. We provide a rich portfolio of budgeting and finance related services tailored to the EU Institutions' specific needs, no matter where they are in their development cycle. Our EU Finance wheel addresses the EU finance organisations' challenges and is based on the best practice framework used by Deloitte to support budgeting and finance related consulting assignments. The value drivers represent the six high-level areas of activity through which the finance unit typically seeks to create value within an organisation. The four enablers are the key elements through which the finance activities are performed to deliver the desired level of performance for each relevant value driver and to meet the expectations of finance stakeholders.



### Value drivers

#### Planning & budget preparation

- Define priority initiatives to achieve strategic objectives
- Determine and cascade expected performance
- Obtain budget adoption from Budgetary Authority
- Ensure effective allocation of resources

#### Budget execution

- Ensure sound financial management of budgetary resources
- Ensure smooth budget implementation across financial year
- Reallocate resources based on updated needs

#### Accounting

- Process financial transactions (circuits) efficiently and effectively
- Monitor current assets of the organisation

#### Internal controls

- Ensure compliance with Financial Regulation and Rules of Application
- Apply integrated IC framework guiding principles
- Operate internal controls over financial transactions and reporting

#### Reporting & decisions

- Ensure cost transparency through cost allocations and cost charge-back
- Provide relevant financial information to management and stakeholders
- Define and monitor key performance metrics
- Produce Annual Activity Report

#### Transaction processing

- Prepare and perform closing transactions in a timely manner
- Manage carry-forward and carry-over process
- Ensure accounting discharge from Budgetary Authority



## Enablers

### Talent & people

- Define and monitor talent roadmap through training, deployment and performance management
- Supply staff with education necessary to meet responsibilities

### Systems & information

- Support organisation-wide financial applications and upgrades
- Rationalise and manage system data governance

### Policy and process

- Influence process development, management and enforcement
- Facilitate policy adoption

### Finance organisation

- Identify and execute organisation structure design
- Manage roles and responsibilities

## Our service offerings

Deloitte has experience across the following range of services, which we have grouped into ten main categories.

### Review, assess and document finance processes

The scope of the “Review and assessment of the ABAC system and related circuits” is an audit that reviews the Agency’s financial information system; particularly the procedures associated with the registration of financial data using the ABAC system (ABAC Workflow, ABAC Accounting, ABAC Contracts and ABAC Assets). Deloitte can help you to identify the possible risk of non-compliance, suggest appropriate recommendations for improvement to the Agency management and create manuals to describe the business finance processes for each type of procedure.

### Finance training and learning for ABAC users

For the third time in a row, Deloitte has been awarded a framework contract by DG BUDG to deliver ABAC and finance training. This contract covers the period from 2012-2016. This reflects our expertise in this area and our successful delivery of the training programme since 2003. A specialist group of full-time accredited trainers is deployed to deliver the services. This new contract brings fresh challenges; we will improve the quality of the services to meet the changing needs of EU officials and broaden the training offer to include hands-on, specialised coaching and web-based, video and e-learning modules.

### Quality carry-over/carry-forward (accruals)

For each commitment being carried-forward, the accrual element must be established (delivered in 2013 or 2014? etc.). This work is complex since commitments could cover service contracts, projects, assets, etc. ECA has usually an easy task when pointing out weaknesses in the carry-forward procedure. Deloitte can help to develop a methodology to minimise the risk (one carry-forward sheet per type of project, etc.).

### **Activity-based management & budgeting (incl. zero-based)**

Deloitte supports EU organisations in further developing their activity-based management approach. This results in a better alignment of activities with fixed priorities, a better understanding of the use of human and financial resources, as well as a better monitoring and reporting of activities' outcomes and their impact on EU citizens. This service offering also includes the implementation of zero-based budgeting processes, in which activities and related funding levels are budgeted from scratch each year, i.e. without reference to historical amounts.

### **Performance management and reporting**

This service offering provides adequate reporting to management resulting in more informed decision-making. Deloitte brings an EU adapted performance management framework for translating the organisation's mission into specific objectives and measures. We can then support in building a dashboard solution to monitor and report performance against the set targets. The 'Balanced Scorecard', which introduces a balanced view on organisational performance, is one of the solutions that we recommend. Also producing accurate forecasts is essential to each reporting solution, as it is widely regarded as a key factor for gaining stakeholder trust. We have an extensive expertise in designing and implementing forecasting solutions; including for EU clients.

### **Finance shared services and benchmarking**

With its integrated shared services solution offering, Deloitte can help EU organisations to achieve maximum efficiency, control, and value from their administrative operations through optimising and/or consolidating redundant processes, systems, and organisations in a service-oriented unit. With the finance benchmark service offering, Deloitte helps organisations, through a customised framework, to assess the current state of their finance organisation, processes, and systems through workload measurement, benchmarking and best practice comparison.

### **IPSAS expertise and disclosure management**

The complex International Public Sector Accounting Standards (IPSAS) has a number of questions for the Commission (DG Budget) on the New Financial Regulation, which extends the nature of allowable transactions (e.g. EU trust funds, complex financial instruments, PPPs), and the implementation of new

or revised IPSAS requirements. In a context also characterised by the inclusion of new entities/bodies in the EU's consolidated accounts, the improvement and implementation of the accounting quality scheme is another accounting challenge for the Commission. The deep IPSAS expertise of Deloitte's practitioners, combined with our thorough knowledge of the EU accounting environment (ABAC), allow us to develop and document IPSAS compliant solutions that are practicable to implement in such complex environments.

### **Forensic services**

Deloitte undertakes forensic investigations on behalf of various Commission services and EU Delegations worldwide. These investigations may be part of a broader (financial) audit engagement and are usually requested by these contracting authorities when they have a suspicion of fraud. These investigations are more particularly conducted in connection with projects financed under the European Development Fund.

### **Financial Regulation Policy & Research**

Financial Regulation Policy & Research deals with addressing the issues deriving from the application and interpretation of the constantly evolving EU financial regulations, with the aim of improving the transparency of the expenditure of community funds, sound financial management, simplification, governance and accountability. Deloitte delivers studies using proven impact assessment methodologies, evaluation methods, and methodological tools for data collection, resulting in sound legal analysis and tailored recommendations.

### **Outsourcing of financial resources**

Deloitte Financial Resources and Outsourcing has an extensive pool of experienced and technically well-trained accountants, treasurers, controllers and collectors with IPSAS knowledge. This flexible team of professionals may support the EU Institutions for long or short term assignments with reconciliation issues, preparations for external audits, stabilising certain organisations with the right competencies, operational assistance in finance projects. The professionals are trained to be involved into the business and identify opportunities for efficiencies. They are experienced in different ERP systems and share ideas and knowledge which result in the best case solutions.

# Representative projects

We serve the European Commission, the European Parliament, EU specialist agencies and national and regional governments implementing European programmes. We provide below brief descriptions of sample projects which reflect our most relevant experience.

Deloitte services are available through the standard procurement processes of the European Institutions. They are also available through seven major Framework Contracts currently held by Deloitte:

- ABAC and Finance Systems Framework Contract (managed by DG Budget);
- Advice, Benchmarking & Consulting Framework Contract (managed by DG DIGIT);
- Information solutions engineering, development, testing and support Framework Contract (STISS III) (managed by DG DIGIT);
- Financial Systems Training Framework Contract (managed by DG Budget);
- Design and assessment of information and communication policy Framework Contract (managed by DG RTD);
- IT development and deployment services for the rFIS (re-engineering of the Financial Information System) (managed by the European Parliament); and
- Organisational change and transformation, and human resources Framework Contract (managed by European School of Administration).

For more information please contact us by phone: +32 2 749 58 97 or email: pcarlier@deloitte.com.

## Strategy and policy services references

### 1. Implementation of the EU Gateway Programme Japan – Korea

#### Service for Foreign Policy Instruments

The objective of the Gateway Programme is to assist European Union companies to get a strong foothold on the Japanese and Korean market. Gateway helps European businesses to succeed in Japan and Korea by providing support at the crucial early stages of their market penetration strategy.

Deloitte's role is to manage the company interaction for the Commission. We pro-actively screen sectors in the European Union in order to identify best potential partners from a technological, economic and strategic perspective. Selected companies benefit from expert coaching and participate in business events to optimise their search for appropriate partners in the target countries. The quantitative objective is to support 300 to 400 European companies each year.

### 2. Technical assistance and advisory service for JESSICA initiative

#### EIB

Joint European Support for Sustainable Investment in City Areas (JESSICA) is an initiative managed by the European Investment Bank to promote sustainable investment, and growth and jobs, in Europe's urban areas. Deloitte supports EIB in implementation of JESSICA across Europe by conducting evaluation studies, preparing feasibility studies or organising workshops and seminars across Member States.

### 3. The Researchers' Report DG Research and Innovation

Deloitte received a mandate from the European Commission to produce an annual integrated report on the research profession in Europe: The Researchers' Report. The report provides a reliable, complete and up-to-date picture of the research profession in 38 countries, taking into account country-specific policy contexts. The report presents different dimensions of the researcher profession in Europe including the following areas:

- Stock of researchers in Europe;
- Number of women researchers;
- Open, transparent and merit-based recruitment;
- Education and training;
- Working conditions in the researcher profession;
- Collaboration between academia and industry; and



- Mobility and international attractiveness.

The report findings are supported by the most recently available statistical data and factual information delivered by national governments in response to a detailed questionnaire.

#### **4. Study on EU coordination of social security schemes**

##### **DG Employment**

The project aimed to assess the economic and social impacts of a possible revision of the regulation for the coordination of social security schemes\*. The project focused on the areas of unemployment and long-term care. The project combined a quantitative and qualitative approach to research. National experts in 14 Member States collected statistical data on the amount of cross-border workers demanding unemployment benefits and long-term care benefits. The study team visited 14 Member States to interview the relevant national stakeholders and discuss in depth the likely impacts of the proposed policy options.

These impacts included the impact on the social protection coverage of the mobile workers and their families, the impact in terms of administrative burden and costs, the effects on EU labour mobility and the effects on the Member States' and EU's budgets.

Interviews with EU stakeholders, including EC officials, were carried out to complement the findings.

Deloitte carried out the study in collaboration with the research institute HIVA, from the Catholic University of Leuven, Belgium.

\*Regulation (EC) 883/2004 and its implementing Regulation (EC) 987/2009

#### **5. Study on SME lending data**

##### **DG Enterprise and Industry**

Data collection methodologies and the resulting statistics on bank lending to Small and Medium-sized Enterprises (SMEs) are numerous and difficult to compare, despite the fact that SMEs represent 99% of all EU companies. The European Commission has recognised that reliable and comparable data is required to facilitate better and more evidence-based policy making. Deloitte is therefore undertaking a review of existing data collection tools, compiling the available data in a sample of countries and comparing the options for a new data gathering framework in the future.

The work entails engagement with banking, business, financial and international stakeholders by Deloitte's national experts in nine EU Member States. The aim of the study is to better understand the current access to finance for SMEs and to formulate recommendations to improve the evaluation, collection and monitoring of SME lending data for European Commission use.



## **6. The functioning and usability of the Points of Single Contact**

### **DG Internal Market and Services**

Points of Single Contact (PSC) are governmental portals for entrepreneurs active in the service sector that allow users to:

- find out about the rules, regulations, and formalities that apply to service activities; and
- complete administrative procedures online.

It is a legal requirement to have a PSC in each EU Member State, under the EU Services Directive.

Deloitte conducted a study to assess the impact that the Points of Single Contact had on the provision of eGovernment services to businesses in the EU. The Deloitte team's methodology included an expert review, simulations and focus groups. The assessments were carried out across the 27 Member States. In addition, the team provided guidance for possible further actions needed to fully reap the benefits of the Points of Single Contact as eGovernment centres for businesses.

## **7. The feasibility and scenarios for the long-term sustainability of the Large Scale Pilots\***

### **DG CONNECT**

DG CONNECT selected Deloitte in order to carry out a strategic study to assess the sustainability and future roll-out of the solutions developed by the Large Scale Pilots\*. The solutions were developed in diverse eGovernment domains ranging from eID to eJustice, and form the basis for the future of EU cross-border digital services. The current Large Scale Pilots have come to an end and Deloitte examined the governance, operations and financing aspects, which need to be considered to ensure the long-term sustainability of the developed solutions. A clear strategy was designed together with a roadmap and concrete recommendations, in order to advise on the model that should be created to ensure the adoption of the solutions and to limit their dependence on public financing in the long term.

\*The Large Scale Pilots are e-government projects that develop practical solutions tested in real government service cases across Europe, e.g. e-procurement, e-Justice, e-ID.

## **8. Digital entrepreneurship**

### **DG Enterprise and Industry**

Digital technologies create many opportunities.

However, many European SMEs and entrepreneurs currently face difficulties to fully tap into the digital potential and all the forms of innovation and entrepreneurship that it enables.

Deloitte conducted the analysis of the impact of digital technologies on the European business landscape and benchmarked various existing schemes to boost digital entrepreneurship. To validate and discuss those insights, Deloitte supported the Commission in organising several workshops with large companies, SMEs and entrepreneurs, covering various sectors of the European economy. As a result, a European vision and policy actions were designed, aiming to accelerate the transformation of the European business landscape through the smart use of digital technologies in order to increase growth and create employment.

## **9. Evaluation of communication targets and methods for disseminating information on trade policy areas**

### **DG Trade**

DG Trade's communication strategy focuses on showing how trade and investment policy contributes to the triple objectives of smart, inclusive and sustainable growth. This strategy is aligned with the wider communication priorities of the European Commission, which focus on jobs and growth as a way to steer the EU on its path to economic recovery.

Deloitte has evaluated DG Trade's communication policy, strategy and activities to assess their effectiveness and efficiency. The evaluation has been conducted in the context of changes in the EU's economic and trade environment, policy and strategy, and of continuous innovation in the domain of government communication and communication technology.

In order to include the opinions of different national and international stakeholders, workshops with stakeholders in the landscape of trade policy were held in several Member States including Finland, Portugal, Poland and Germany. Furthermore, interviews were conducted with target audiences of EU Trade policy in non-EU significant markets such as the USA, Colombia, South Korea and China.

## **10. Evaluation of the European day of Civil Justice DG Justice**

Deloitte conducted the evaluation of the communication activities of the EC and the Council of Europe in relation to two initiatives: the European Day of Civil Justice and the Crystal Scales of Justice Award. The aim of the Crystal Scales of Justice Award is to draw attention to innovative and efficient practices for court organisation or for the conduct of judicial proceedings.

The project team conducted this evaluation based on data collated through desk research; an EU-wide online survey and in-depth interviews in selected Member States.

## **11. Evaluation of the CAP measures supporting the apiculture sector**

### **DG Agriculture**

The European Union is the second largest producer, and the largest importer of honey in the world. The EU provides support to the apiculture sector with the aim of improving the production and marketing of honey by co-financing a series of activities. In this context, Deloitte was asked to conduct the evaluation to assess the relevance, effectiveness and efficiency of those supporting measures. The study focused on the effects of the measures in the production, marketing and trade of honey, as well as in the structures of production, the downstream sector, the rural areas and the environment. The management of the measures and the coherence with the overall set of CAP's objectives and measures has been analysed. In addition to a comprehensive overview of the apiculture sector in the EU, the study provided a set of conclusions on the effects of the measures and recommendations for improvements.

## **12. Study on the future of customs union and tax cooperation in Europe**

### **DG TAXUD**

Deloitte conducted a study on the future architecture of the customs union and of tax cooperation in Europe. The aim was to investigate the strengths and weaknesses of the current organisational model and its ability to deal with key challenges ahead, in order to draw recommendations for the future Customs and Fiscalis programmes for the next financial period (2014-2020). The impact and costs involved by the proposed changes were also assessed.

## **Audit and risk management services references**

### **13. Audit and control services**

#### **DG Budget**

Deloitte provides audit and control services under a 4-year framework contract managed by DG Budget. This framework contract may be used by all Commission DGs and services, other EU Institutions (including the Council and the External Action Service), executive and regulatory EU Agencies and Joint Undertakings.

An example of a specific assignment is the audit for DG EAC (Education and Culture) of the 2011 yearly reports submitted by nine national agencies (Iceland (2), Belgium, France, Germany, UK, Bulgaria, Slovakia and the Netherlands) on the implementation of the Youth in Action (YiA) and Lifelong Learning (LLP) programmes.

### **14. Study on European Early Warning & Response System against Cyber-Attacks**

#### **DG CONNECT**

DG CONNECT selected Deloitte to directly support one of the key actions it initiated to support the new cyber-security strategy of the European Union. Deloitte's feasibility study and preparatory activities for the implementation of a European Early Warning and Response System (EWRS) against cyber-attacks and disruptions include the following actions to:

- Analyse the feasibility of implementing of such European-wide EWRS,
- Analyse the key categories and evolution of cyber-security threats and risks that the EWRS must address;
- Define in detail its scope and the technical, organisational, legal and economic aspects,
- Design possible scenarios / alternatives for the EWRS; and
- Propose an implementation plan.





## 15. External audit of programmes and projects of external aid financed by the EC

### DG DEVCO EUROPEAID

DEVCO-EuropeAid's mission is to implement the external aid instruments of the European Commission. The Commission services must also ensure the legality, regularity and sound financial management of external aid operations, and audits of external actions are an important component of EuropeAid's overall control framework.

Deloitte supports the EC to conduct external audits of programmes and projects of external aid in the areas of:

- Financial and system audits;
- Forensic investigations, performance audits, compliance audits; and
- Training.

Deloitte has performed more than 130 audits worldwide, mainly in Africa, Middle East and Latin America.

## 16. Audit and control services

### DG REGIO

Deloitte provides audit and control services under a 4-year framework contract managed by DG Budget. This framework contract may be used by all Commission DGs and services, other EU Institutions (including the Council and the External Action Service), executive and regulatory EU Agencies and Joint Undertakings.

An example of a specific assignment is the audit for DG EAC (Education and Culture) of the 2011 yearly reports submitted by nine national agencies (Iceland (2), Belgium, France, Germany, UK, Bulgaria, Slovakia and the Netherlands) on the implementation of the Youth in Action (YiA) and Lifelong Learning (LLP) programmes.

## Performance improvement, organisation and process change references

### 17. Transforming an EU Agency

#### European Food Safety Authority (EFSA)

Since 2010, Deloitte has been assisting the European Food Safety Authority (EFSA) with the design and implementation of an ambitious efficiency improvement programme. This programme is part of EFSA's organisational development strategy, to implement a leaner structure and processes as well as optimising the allocation of the workforce.

Deloitte has assisted EFSA in the following areas:

- Identifying, measuring and implementing efficiency gains in corporate services, and administrative tasks;
- Optimisation of selected processes through Business Process Management;
- Implementation of a new organisation structure;
- The design and implementation of a Balanced Scorecard;
- The definition of guiding principles for the future Human Capital and Knowledge Management strategies;
- The development of an IT investment plan; and
- A benchmark study of services to applicants.

Deloitte is also supporting EFSA in implementing Project and Resource management (PaRMa project) across the whole organisation, and is coaching EFSA's HR unit in designing a blueprint for a future EFSA Academy.

### 18. Business process review

#### DG ECHO

DG ECHO undertook a major review of its key business processes in order to improve internal performance and accountability and reduce administrative burdens. Deloitte delivered the following:

- Phase 1: Assessment and optimisation of the humanitarian aid Etool framework, with focus on the review and update of front-end processes and supporting applications.
- Phase 2: Review and update of the key business processes of DG ECHO including decision-making, management, and operational processes.

## 19. Business Process Management

### Eurofound

Deloitte provided Business Process Management support to the European Foundation for the Improvement of Living and Working Conditions (Eurofound). The aim was to review and analyse the Foundation's operations and business processes, highlighting any issues regarding workflow resource allocation and utilisation. Deloitte also assisted in developing recommendations for improvements in processes and organisational structure.

## 20. Efficiency improvement programme

### DG Budget

The current economic climate and the concomitant savings are putting the quest for possible efficiency improvements high on the agenda of EU institutions. Deloitte delivered an "Efficiency Improvement Programme" at DG Budget, with the aim of identifying and quantifying potential efficiency improvements in the short, medium and long term. With this programme, DG Budget aims to develop a basis for continuous efficiency improvement, with great attention to the quality and added value of the services which it delivers to its internal and external customers. The project is structured around four dimensions: Organisation, Staff, Processes and IT.

## 21. Coaching through cultural change

### DG CONNECT

DG CONNECT invited Deloitte to support internal cultural change, in the context of its transformation process. The main aim was to foster a greater people focus and a wider cooperative mind-set among the Heads of Unit, through the implementation of a 360° feedback process. Deloitte's work included:

- Designing a leadership development process, engaging the organisation as a whole;
- Launching 360° feedback questionnaire;
- Holding one-to-one coaching sessions with each of the 44 Heads of Unit; and
- Holding peer sessions to allow staff to provide input on the new culture in order to foster co-operation.

Deloitte also coached Heads of Unit on the implementation of their People Performance Management system, which monitors performance against goals through a set of agreed metrics. Deloitte coaches conducted sessions with almost 40 Heads of Unit to support them with the definition of their priorities, goals and selection of metrics. Finally, Deloitte is developing recommendations on how to improve the implementation of the Performance Management system.

## Technology advice and implementation references

### 22. Implementing accounting and financial IT systems

#### DG Budget

Deloitte holds the first position in the cascade for a major framework contract in the field of consultancy services in implementing accounting and financial IT systems at the European Commission and a large number of EU Agencies. Deloitte provides strategic IT advice as well as enterprise architecture, business and functional analysis and consultancy services for projects related to the EU's financial and accounting systems. Deloitte was selected for a second time for this four-year framework contract by DG Budget.

Under the first framework contract, Deloitte organised four integrated multi skilled teams to provide support in the following areas: business process analysis; efficiency improvement and change management; IT architecture; and financial systems and regulations.

### 23. Information solutions, engineering, development, testing and support

#### DG DIGIT

As part a consortium, Deloitte was awarded a framework contract with DG DIGIT to provide consulting for technical informatics staff (STISS III) Lot 4 - Information Solutions Engineering, Development, Testing and Support. The services include evaluation studies, architectural analysis, design, development, testing, integration, support and maintenance. Deloitte has deployed a team of over 20 high-level IT consultants, mainly focused on project management, IT architecture and analysis, system modelling, security and testing activities. The team is working mainly for DG DIGIT but also for DG DEVCO, DG EMPL and DG CONNECT.

## 24. eCohesion

### European Commission – DG Regional & Urban Policy in partnership with DG Employment, DG Agriculture and Rural Development, DG Maritime Affairs and Fisheries and DG Informatics

The Commission's large eCohesion project aims to reduce the administrative burden related to the EU's Cohesion and Rural Development Policies. eCohesion seeks to ensure that, within the 2014-2020 Regulatory framework, beneficiaries of Structural Funds will be able to use a legally binding fully electronic and paperless exchange with bodies managing these Funds (at national, regional and local level). Deloitte initially conducted a study on how to help Member States implement eGovernment services allowing applicants and beneficiaries of Structural Funds to exchange data electronically using electronic portals. Based on that, Deloitte delivered a technical study for the Commission to estimate the impact of the eCohesion initiative at Member State level, and provided regular support to prepare regulatory documents for the period 2014-2020 and on specific business and IT aspects related to the project, e.g. e-signature, interoperability, and development of open-source software.

## 25. IT Service Improvement

### EU Council of Ministers

Deloitte has been supporting the Council of the European Union to:

- Develop an IT service catalogue;
- Verify its project and application portfolios and provide recommendations for rationalisation;
- Define necessary governance processes and mechanisms to manage the service catalogue, application portfolio and project portfolio in a coherent way; and
- Develop and execute a change and communication plan to create awareness and ensure buy-in amongst staff.

In addition, the Deloitte team is supporting an IT cost reduction exercise.

## 26. Master data management

### Publication Office of the EU

The Publications Office wanted to set up a framework to provide an efficient and effective master data management process, governance and organisation structure.

Deloitte provided the following services:

- Provision of a unique central business glossary of high-level shared entities;
- Implementation of a master data/processes matrix to identify how the business processes operate and affect the business entities;
- Development of the master data models and structures that represent the defined business entities, their attributes and interrelationships;
- Linkage of the conceptual master data models to their data object representation in existing IT applications and interfaces; and
- Definition of the master data governance to frame the master data quality standards, master data management processes, organisation and controls; and roles and responsibilities regarding master data usage.

The project deliverables have been developed in accordance with the Commission's Enterprise IT Architecture Framework (CEAF) standards.

## 27. Collaboration platform

### DG DIGIT

DG DIGIT uses “MyIC Collaboration Portal” as a working space. This portal provides collaboration sites, which facilitate the sharing of documents and information between Commission staff at different levels. DG DIGIT wanted to improve the collaboration platform with the creation of a specific collaboration strategy. The main services provided by Deloitte were:

- Definition of strategic functional objectives with regards to information collaboration with aims to offer innovative collaboration environments;
- Design of the functional strategy;
- Alignment of the IT strategy for information management and collaboration with the IT enablers for Microsoft SharePoint 2010; and
- Design of the IT development roadmap.

## 28. Supply and Assets Management

ABAC (Accrual Based Accounting system) SAM covers business process modelling and the implementation of the Supply and Asset processes of the management centres of the EC, integrating the follow up of the budgetary consumption and accounting. Deloitte delivers business process modelling realised in ARIS for SAP NetWeaver using the EC design methodology convention. It is integrated in the EC business process platform and is mapped with the process models replicated from SAP Solution Manager.

The implementation of the solution was realised with standard SAP R/3 modules: MM, PM, SD, FI/CO, FM/BCS.\*

\* Materials Management (MM), Plant Maintenance (PM), Sales & Distribution (SD), Financial Accounting & Controlling (FI/CO), Funds Management Budgetary Control System (FM/BCS)

## 29. European Interoperability Strategy (EIS)

### DG DIGIT

Deloitte is now supporting the European Commission in the implementation of the European Interoperability Strategy, having worked over four years to design and develop it. Particular attention was devoted to:

- Elaborating the EIS governance activities and creating the portfolio of relevant interoperability activities/projects at EU and Member State level; and
- Collecting, analysing and preparation of the EIS review to ensure the alignment of the EIS and its implementation with the EU political agenda and with the priorities and initiatives of the Member States regarding European public service and interoperability activities.



## Financial management references

### 30. A study on the income of fully self-financed EU Agencies

#### European Parliament

For the Parliament's Committee on Budgets, Deloitte conducted a study to examine the following from both regulatory and budgetary perspectives:

- Use of the income generated by fully self-financed EU Agencies from the fees and charges inherent to their activities;
- Principles on which Agencies' fees and charges should be set up to respect budget equilibrium principles; and
- Impact on the internal market of extending self-financing principles to Agencies partially financed from the EU budget.

### 31. Zero-Based Budgeting (ZBB)

#### EU-OSHA in Bilbao

Deloitte conducted a Zero-Based Budgeting (ZBB) project for the European Agency for Safety and Health at Work (EU-OSHA). Zero-based budgeting starts from a "zero base" and every line item of the budget must be justified; no reference is made to the previous level of expenditure. The assignment included the design of an Activity-Based Budgeting (ABB) model aligned with the annual Work Programme of the Agency. This encompasses a detailed implementation roadmap, the detailed design of the budgeting data model and allocation flows, the definition of the budgeting process governance (roles and responsibilities), the design of the budgeting preparation and execution process following ABB and the functional requirements for the ABAC accounting system.

### 32. Accounting systems validation

#### EU Agencies

Deloitte has conducted several projects to validate local accounting systems, based on the Commission's ABAC system, in line with the Agencies' Financial Regulation (e.g. segregation of duties), DG Budget guidelines for evaluation of local IT systems and other key relevant policies, procedures and rules. The validation has been conducted at the following EU Agencies:

- European Banking Authority (EBA): In addition, the project documented the major accounting posting schemes to be followed;
- European Insurance and Occupational Pension Authority (EIOPA). In addition, the project assessed the financial circuits for all financial transactions carried out by EIOPA as well as all the related paper-based circuits;
- European Joint Undertaking for ITER and the Development of Fusion Energy (F4E); and
- Office of the Body of European Regulators for Electronic Communications (BEREC).

Deloitte has also conducted a project to validate the REACH-IT invoicing system in place at the European Chemicals Agency (ECHA).

### 33. Data model & data dictionary

#### DG BUDGET

The European Commission's financial and accounting system, ABAC, was subject to a technical architecture review. The Data Model/Data Dictionary (DM/DD) was the major tool for this review and has two main streams:

- The detailed Business Processes Modelling (BPM) (in ARIS) inherent to the EC expenditure lifecycle, governed by EU Financial Regulations, in particular for budget preparation and implementation; and
- The development of Business Objects Models and Functional Requirements Models (in PowerDesigner and ARIS), to model in particular the data related to the various activities modelled in the BPM.

The DM/DD benefits users and IT communities, by providing a detailed end-to-end documentation of the EC operations implementation, a basis for process and performance improvement and better decision making, and by aligning business processes with the appropriate corporate information and technology.

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