

# **European Partnership on Metrology Decision (EU) 2021/2084**

## **FINANCIAL FRAMEWORK PARTNERSHIP AGREEMENT 2021/METROLOGY/01**

**European Partnership on Metrology ANNUAL REPORT  
2024 – Part D  
Period: 1 January 2024 – 31 December 2024**

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## **A summary of the final audit reports and of controls carried out**

The European Partnership on Metrology was established in 2021 by 23 participating countries and the European Union, utilising Article 185 of the European Treaty. EURAMET - the European Association of National Metrology Institutes - is the body responsible for the implementation of the European Partnership on Metrology. The decision of the European Parliament and of the Council on the participation of the Union in the European Partnership on Metrology jointly undertaken by several Member States (COM(2021)0089 – C9-0083/2021 – 2021/0049(COD)) was adopted in November 2021. The legislation was published in the Official Journal at the end of November 2021 and entered into force on 1 December 2021. A Delegation Agreement or Financial Framework Partnership Agreement was signed with EURAMET on March 2022 and amended in September 2022.

### **Downstream auditing of Partnership activities**

#### **Mid-term reviews**

The first mid-term review of Partnership projects was held in 2024. The Partnership Committee decided that every year only a sample of projects should be reviewed at high-level by a group of external experts. 8 projects funded from Call 2021 were therefore selected for review, following the criteria agreed by the Partnership Committee. The review meetings were held online (TP GRD on 9 April and TP NRM on 10 April).

In 2024, the external experts did not identify significant issues with any project under review, although every project was asked to implement specific recommendations aimed at supporting the generation of impact.

In the past, for EMPIR projects, it has been noted that some consortia were publishing non-open access papers. While this did not seem to be a major issue this year, the reviewers passed a general remark to every consortium to ensure that the target number of open access and high impact peer reviewed publications are produced, and to ensure that these are joint publications i.e. co-authored by more than 1 participant from organisations in different countries.

#### **Audits**

EURAMET will audit funded beneficiaries that receive funding by carrying out different types of inspections.

#### **Financial reporting and Pillar 1 audits – Routine review and audit of EMPIR project financial statements**

Financial reporting documents from 16 projects (218 reports) were reviewed in 2024.

The most common issues leading to delays in payment were: incomplete / late submission, incorrect exchange rate used, costs submitted were not incurred during the project's contracted duration, submission of undated financial statements, insufficient detail to assess the eligibility of a cost item, incomplete resource and cost report, inappropriate authorisation, costs reported in incorrect categories.

Pillar 1 audits of projects are the Certificates on Financial Statements (CFS). These are the first formal financial audits and are performed by auditors appointed by the beneficiaries at final reporting that have declared costs exceeding 430 k€.

No CFSs were submitted in 2024 as no project have yet reached the final reporting stage.

#### **Pillar 2 audits – Ex-Post audit regime for selected internal and external beneficiaries**

In 2024 no Pillar 2 audits were undertaken. The first Pillar 2 ex-post audits will be carried out in 2026 and reported in the respective Annual Report in 2027.

#### **Pillar 3 audits – audits, on-the-spot checks, and inspections of projects in progress, or additionally as a supplement to Pillar 1 and Pillar 2 audits of completed projects**

As EURAMET has not identified nor become aware of concerns warranting such intervention, no pillar 3 audits, on-the-spot checks, or inspections of projects were carried out in 2024.