

W. VAN DEN KEYBUS

BEDRIJFSREVISOR

AUDITOR'S REPORT

According to the audit mandate, we have audited the financial statements of the Centre d'études Européennes prepared by its accountant for the year beginning 01/09/2008 ending 31/12/2008. Which show a balance sheet total of € 798.499,77 and a profit of the year of 0 € Nihil.

1. Respective responsibilities of the Centre d'études européennes asbl and the auditors

The Centre d'études européennes asbl is responsible to the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC (No) 2004/2003 and the underlying acts. It is further responsible for the preparation of its annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statements prepared by the Centre d'études européennes asbl and to report to the Centre d'études européennes asbl with a reasonable assurance our audit opinions.

2. Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing issued by the IAASB. This standard requires the auditor to plan and carry out his work in a way to obtain sufficient and appropriate evidences and explanations to support his audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to these opinions.

The audit work included specific procedures to gather sufficient and appropriate audit evidence that

- the financial statements have been prepared in accordance with the national legislation applicable to the Centre d'études européennes asbl, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the Centre d'études européennes asbl to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- Contributions in kind have actually been provided to the Centre d'études européennes asbl and have been valued in compliance with the provisions of Article II.12.4 of the grant agreement.

W. VAN DEN KEYBUS

BEDRIJFSREVISOR

3. Opinions

In our opinion,

- the financial statements have been prepared in accordance with the national legislation applicable to the beneficiary, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the Centre d'études européennes asbl to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- Contributions in kind have actually been provided to the Centre d'études européennes asbl and have been valued in compliance with the provisions of Article II.12.4 of the grant agreement.
- We have received all necessary explanations for the purpose of our work.

Antwerp, 10 april 2009.

W. Van den Keybus
Auditor

