

Decision in case 220/2015/ANA on OLAF's investigation concerning the International Management Group

Decision

Case 220/2015/ANA - Opened on 25/03/2015 - Decision on 14/12/2017 - Institution concerned European Anti-Fraud Office (No maladministration found) |

The categorisation of an entity as an “international organisation”, rather than as a standard legal entity (such as an NGO), is very important in EU law because it means, among other things, that less stringent rules will apply to it when it accounts for funding it receives from the Commission under the EU budget.

OLAF conducted an investigation into the status of the complainant, the International Management Group (IMG). It concluded that it is not an “international organisation”.

IMG complained to the Ombudsman because it disagrees with the manner in which OLAF handled that investigation. In particular it argued that OLAF had failed to follow its normal administrative practices when opening that investigation and wrongfully communicated information about its investigation to third parties.

The Ombudsman found that OLAF complied with the relevant applicable rules and the principles of good administration. As a result, she closed her inquiry with a finding of no maladministration.

Background to the complaint

Introductory remarks

1. The complainant, the International Management Group (IMG), describes itself as an “international organisation”. If the European Commission categorises IMG as an “international organisation”, rather than as a standard legal entity, (such as an NGO), this will mean, among other things, that the Commission can apply less stringent rules to IMG regarding how IMG accounts for funding it receives from the Commission.

2. The status of the complainant as an “international organisation” has been called into question. Specifically, OLAF, the EU anti-fraud office, conducted an investigation (case



OF/2011/1002) into the status of IMG and adopted a “Final Report” on 9 December 2014 in which it concluded that IMG is not an “international organisation”. The Final Report contains a recommendation that the Commission takes administrative and financial measures against IMG and should recover certain sums of money paid to it [1] . OLAF then forwarded this Final Report to the Commission.

3. It became clear, in the course of the Ombudsman's inquiry, that OLAF's Final Report was leaked to third parties (in particular to some MEPs).

4. While IMG has obtained the leaked copy of the Final Report, the Final Report has not been **formally** communicated to IMG [2] .

5. The focus of the Ombudsman's inquiry is on OLAF's handling of the investigation into the status of IMG, including the issue of the leak. The Ombudsman's inquiry does not concern the substantive conclusion of the OLAF inquiry, namely whether or not IMG should be classified as an “international organisation”.

6. The main aspects of the factual and legal background within which this complaint is assessed may be described as follows.

The International Management Group

7. The IMG was set up in 1993 at the initiative of the United Nations High Commissioner for Refugees (UNHCR), with effective support from the European Commission's Humanitarian Aid Office (ECHO). Its purpose initially was to deal with technical and infrastructure problems arising from the armed conflict in Bosnia and Herzegovina. In 1994, it was formally established as the International Management Group for Bosnia and Herzegovina by the representatives of 17 countries and by ECHO. In 1995, it was renamed 'IMG'. Since 1997, it has been recognised as an “intergovernmental organisation” by the government of Bosnia and Herzegovina and it has, as such, benefited from the same privileges and immunities, in Bosnia and Herzegovina, as “United Nations specialised agencies” operating in Bosnia and Herzegovina.

8. In the following years, IMG's activity focused on the management and implementation of rehabilitation and development projects across the world [3] . In this context, IMG implemented many EU-funded service and grant contracts, namely for projects in Azerbaijan, Bosnia and Herzegovina, Cyprus, Egypt, the Former Yugoslav Republic of Macedonia, Haiti, Iraq, Kosovo, Lebanon, Libya, Myanmar, Serbia, Tunisia and the West Bank and Gaza Strip. [4]

Background information and chronology of the most relevant exchanges between the IMG and OLAF

9. In addition to what is stated in the introduction, it should be noted that a body with the status of an “international organisation” has certain advantages under the EU's Financial Regulation



[5] . Notably, it has the right to implement the budget of a project under 'joint management' with the Commission [6] . The complainant was recognised by the Commission to have this status since at least 27 May 2004 [7] .

10. On 17 June 2014, OLAF informed IMG that it had opened an investigation in which IMG was considered to be a "person concerned [8] ". OLAF said that the investigation related to "*possible irregularities in attributing of EU-funds to IMG linked to the legal nature of IMG in connection inter alia with application of Article 53(1)(c) of the 2002 Financial Regulation* ". "

11. As a first issue, the complainant states that OLAF had already informed other people of the investigation months before IMG was informed on 17 June 2014.

12. The complainant then wrote to OLAF on 31 July 2014 arguing that OLAF had no reasons to open the investigation; it stated that the European Commission consistently acknowledged its status as an "international organisation".

13. On 14 August 2014, OLAF invited IMG to an interview as a "person concerned". That interview took place on 4 September 2014.

14. On 6 October 2014, OLAF sent IMG the "*Summary of the facts concerning the person concerned* " and asked for its comments. On 24 October 2014, IMG supplied OLAF with detailed comments. Its main argument was that OLAF had no legal basis for carrying out the investigation.

15. On 30 October 2014, IMG wrote to the Commission requesting two documents (a) the original act of 1994 establishing IMG, and (b) the internal note of the Commission's legal service on a question raised by the Belgian authorities to the VAT Committee [9] concerning the fulfilment of the conditions by IMG for being regarded as an international body in accordance with Article 151(1)(b) of the VAT Directive. That question was raised for the purposes of the envisaged Headquarters Agreement between IMG and Belgium [10] .

16. On 13 November 2014, the Commission (DG ECHO) replied to IMG that it was not in possession of the original act of 1994 establishing IMG. On 26 November 2014, the Commission's Legal Service provided the IMG with full access to the internal note of the Commission's Legal service.

17. OLAF adopted its "Final Report" on 9 December 2014 in which it concluded that IMG is not an "international organisation". As noted above, the Final Report contains a recommendation that the Commission recovers sums paid to IMG.

18. On 19 January 2015, the complainant informed OLAF that it did not agree with the manner in which IMG was treated by OLAF. The complainant argued that although OLAF had not communicated to it the outcome of its investigation, many other people, including, but not limited to, certain Members of the European Parliament and certain national authorities, appeared to know about it.



19. In relation to whether third parties had knowledge of the Final Report of the investigation, on 28 January 2015, the Chair of the Budgetary Control Committee of the European Parliament asked the Secretary General of the European Commission:

"When was the OLAF report (OF/2011/1002/A4) on investigations regarding the IMG, transmitted to the Belgian Federal Prosecutor's Office? What are the amounts to be recovered? "

20. In reply, the Secretary General of the European Commission stated that *" in the light of the current stage of the case, OLAF is under a duty to refrain from commenting on this matter. The possible amounts to be recovered are subject to further evaluation. "*

21. Dissatisfied with OLAF's reaction to its concerns, on 4 February 2015, the complainant turned to the European Ombudsman.

The inquiry

22. The Ombudsman decided to open an inquiry into the following aspects of the complaint:

1) By communicating its decisions concerning the conduct of its investigation as well as the outcome of that investigation to other persons before it did so to the complainant, OLAF infringed Article 20(2) of the European Code of Good Administrative Behaviour (ECGAB) [11] .

2) By commencing the investigation concerning the complainant which, according to OLAF's own account, had the sole purpose of assessing the legal status of IMG, OLAF failed to follow its normal administrative practices, thereby infringing Article 10(1) ECGAB.

3) OLAF should take appropriate remedial action, to the extent that this is still possible, including issuing an official public statement and paying adequate compensation to IMG.

4) OLAF should also inform IMG of the outcome of its investigation and about the persons and entities to whom it has provided information about its investigation.

23. In the course of the inquiry, the Ombudsman received the reply of OLAF on the complaint and, subsequently, IMG's comments on OLAF's reply.

24. On 7 May 2015, the Ombudsman's inquiry team carried out an inspection of OLAF's file on the case. The report on the inspection was sent to OLAF for information and to the complainant for comments.

25. The Ombudsman's inquiry team then examined all the information on file, including all the complainant's submissions (of 28 August 2015, 6 October 2015, 21 January 2016, 25 April 2016, and 28 October 2016). On 7 March 2017, the Ombudsman's inquiry team carried out an additional inspection. The report on the inspection was sent to OLAF for information and to the



complainant for comments.

26. The Ombudsman's decision on the complaint takes into account the arguments and views put forward by the parties.

OLAF communicated the outcome of its investigation to other parties before informing the complainant

Arguments presented to the Ombudsman

27. IMG argues that OLAF wrongly gave the Commission and national authorities access to the Final Report without giving the complainant access to it. In addition, IMG argued that OLAF leaked the Final Report to the press. It then failed to carry out a proper inquiry into the origin of that leak [12] .

28. OLAF argued that, according to Article 11(3) of Regulation 883/2013 (the OLAF Regulation) [13] , it is legally obliged to send reports and recommendations to the competent Commission services and to the relevant national judicial authorities. As regards the fact that third parties also appeared to have had access to the Final Report, OLAF stated that it had opened an internal investigation into the matter. With specific reference to the fact that MEPs seemed to have had access to the Final Report, OLAF asked the President of the European Parliament to take appropriate steps to deal with that matter.

29. IMG then argued that OLAF, as the sole author of the report, should be held liable for the leak. According to the complainant, the mere reference to an internal investigation does not exonerate OLAF for the leak. IMG enclosed a copy of the Final Report that became public on 12 September 2015 [14] and protested both about this leak as well as previously reported leaks to members of the European Parliament [15] and to journalists [16] .

The Ombudsman's assessment

30. OLAF had a statutory obligation to provide its Final Reports to the Commission and the relevant national authorities (in this case, the Belgian national authorities). That statutory obligation is not premised on the Final Report also being sent to the persons OLAF investigates [17] . There is no legal obligation on OLAF to send its Final Reports also to persons OLAF investigates, either before or even after they are sent to the Commission and the national authorities. The reason for this is because, as a matter of law, OLAF's Final Reports are not "decisions" [18] . They are merely OLAF's "recommendations". As such, they do not have any binding legal effect. The competent national authorities and the EU institutions may decide to follow the recommendations, or may decide not to follow the recommendations [19] . If the authorities decide to follow the recommendations in a Final Report, and take action against the persons OLAF has investigated, the relevant details set out in the Final Report will be



communicated to the persons concerned **by those authorities** . Therefore, there was no maladministration by OLAF when it communicated its final Report to the Commission and the Belgian national authorities without communicating it to IMG.

31. As regards the leak of the Final Report to third parties, including to MEPs, the complainant argues that, because OLAF is the author of the Final Report, it is presumed to have leaked the report. The Ombudsman does not share the complainant's reasoning. The fact that OLAF authored the Report does not imply, in the absence of other evidence, that the unauthorised disclosure was attributable to OLAF, or indeed that OLAF has any special responsibility for the unauthorised disclosure by third parties. In fact, OLAF had already sent the Final Report to third parties at the time when it became clear that its content had been leaked. As a result, a link between OLAF and the leak cannot necessarily be made [20] (in fact, as quoted above in paragraph 15, the Chair of the Budgetary Control Committee of the EP referred to the Belgian authorities when questioning the Commission).

32. That said, while it cannot necessarily be assumed that the leak must have come from within OLAF, it remains the case that the leak may have come from within OLAF. On this issue, the Ombudsman finds relevant that OLAF has carried out an internal investigation in order to establish how the leak occurred. Indeed, the Ombudsman considers that OLAF would have committed maladministration in the event that 1) it had failed to carry out a thorough investigation, or 2) having carried out a thorough investigation, and having those responsible for the leak within OLAF, it failed to take action against them.

33. For this purpose, the Ombudsman's inquiry inspected the documents relating to OLAF's internal investigation of the leak.

34. On the basis of the findings of that inspection and the replies to questions about different aspects of OLAF's internal investigation given to her inquiry team, the Ombudsman is satisfied that OLAF carried out a serious and thorough internal investigation, both internally and, to the extent possible, externally.

35. It is noted that, due to a number of technical and other obstacles, OLAF was not able to reach a definitive conclusion as to the identity of those responsible for the leak. In particular, and for the purposes of the issue examined here, OLAF's investigators were unable to ascertain that the leak occurred from within OLAF.

36. In light of all the above findings and consistent with the approach of her Office in similar cases [21] , the Ombudsman considers that there is no evidence that the leak came from within OLAF.

37. The Ombudsman thus finds that there is no maladministration regarding this issue.

OLAF failed to follow its normal administrative practices when commencing the investigation



Arguments presented to the Ombudsman

38. IMG argued that OLAF had no reason for departing from its previously held view that the question of IMG's status as an " *international organisation* " is outside OLAF's competence and should therefore not have even opened the investigation.

39. OLAF asserted that the previous cases, namely OF/2006/0234 and OF/2008/0020, to which the complainant referred in order to show that the legal status of IMG is outside OLAF's mandate, were not investigation cases and were concluded without it having made any recommendations. In comparison, OLAF argued that the investigation in question was based on new information and had a scope far wider than the previous ones. Essentially, the focus was not limited to IMG's legal status as an international organisation, but on the eligibility of IMG to receive funds in compliance with the Financial Regulation and its Rules of Application [22] .

40. In addition, OLAF argued that its previous decision not to open an investigation does not prevent OLAF from opening a new investigation based on new evidence. Furthermore, OLAF said that its Final Reports do not constitute definitive judgements (*res judicata*) , which can never be reassessed by OLAF or by the national authorities. As such, the dismissal of a case does not create a definitive acquittal for the person concerned.

41. The complainant disagreed with OLAF's argument that the closure of the previous two cases is irrelevant. In its view, these cases were closed precisely because they fall outside OLAF's competence.

42. IMG further argued that OLAF's mission is to investigate fraud against the EU budget, corruption and serious misconduct; OLAF does not have the competence to conduct an investigation having as the sole question the legal nature of IMG. In fact, the Summary of the Facts of the Case presented to IMG for comments related only to the issue of the legal status of IMG.

43. IMG stated that, given that the 2006-2008 cases concerned exactly the same issue, there was no new information that would justify the review of the conclusions drawn in the previous decisions. Compliance with the principles of legal certainty and consistency require that decisions taken by OLAF are binding on OLAF. Thus in IMG's view, the change of a previously adopted position infringes Article 10(1) ECGAB. In IMG's view, the statement of Commissioner Piebalgs in case OF/2008/0020 that allegations regarding IMG's status " *are considered to be outside the competence of OLAF* " is still valid.

44. The complainant submitted further that the list of documents inspected does not contain copies of documents in relation to the previous cases OF/2006/0234 and OF/2008/0020. The complainant suggested that it would be useful for the Ombudsman to obtain those documents, in particular, the report on the assessment of the initial information prepared by the OLAF investigators. According to the complainant, the purpose of obtaining these documents would



be to establish that the scope of the 2011 case is identical to the 2006-2008 cases.

45. The complainant further submitted that, in the leaked Final Report, OLAF does not justify its authority to investigate IMG's status. The complainant argued that, in 2008, in the absence of a detriment to the Union budget caused by fraud, OLAF considered that it was for the Commission's "*authorizing services*" to investigate IMG's status. Thus, the complainant argued that OLAF had no ground and no jurisdiction to open its investigation.

The Ombudsman's assessment

46. There are two aspects to be considered: first, whether OLAF has the authority to open an investigation with the purpose of assessing IMG's status as an international organisation for the purposes of the Financial Regulation and second, if this is indeed the case, whether and under what conditions, OLAF may depart from its assessment in the previous cases OF/2006/0234 and OF/2008/0020.

47. Regarding the first aspect, the Ombudsman notes that the Court of Justice of the EU has ruled that the "competence" of OLAF should be interpreted broadly [23]. Having regard to the preamble to the OLAF Regulation [24], the Ombudsman considers that OLAF's mandate should be interpreted to include any infringement of EU law "*resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure*" [25]. Given that under - in the past "joint" and now - "indirect" management, the Union may entrust budget implementation tasks to an international organisation, OLAF was empowered to conduct an investigation into whether IMG should be treated as an "international organisation" for the purpose of the latter's eligibility to receive funds under the Financial Regulation. Therefore, the Ombudsman finds no maladministration in this regard.

48. Regarding the second aspect, the key question is whether OLAF can depart from its previous assessment without infringing Article 10(1) ECGAB.

49. Article 10 ECGAB provides that:

" 1. The official shall be consistent in his or her own administrative behaviour as well as with the administrative action of the institution. The official shall follow the institution's normal administrative practices, unless there are legitimate grounds for departing from those practices in an individual case"

50. It is clear from this provision that OLAF can depart from its previous position and/or behaviour provided that there are legitimate grounds for doing so. This would happen if OLAF, like any administration, finds that its previous assessment was erroneous or, as OLAF argued in this case, new material information was provided to it.



51. In this case, as OLAF's investigation in case OF/2011/1002 and the previous cases OF/2006/0234 and OF/2008/0020 had a similar subject, the Ombudsman, acting upon the suggestion from the complainant, instructed her inquiry team to inspect the documents in files OF/2006/0234 and OF/2008/0020, with a view to establishing if OLAF's investigation in case OF/2011/1002 was based on material that had not been assessed in these two cases.

52. Following a comparative evaluation of the confidential information obtained on inspection, the Ombudsman reached the conclusion that there was new information that suffices to differentiate the 2011 investigation from the previous two cases, and thus to justify OLAF's decision to look into this matter again. Given the nature of this new information, to which she has privileged access and received in confidence, the Ombudsman is precluded from giving any details of that information. This is a situation, therefore, in which the complainant (and the public generally) must trust in the integrity of the Ombudsman's inquiry. In view of this finding regarding new information, the Ombudsman considers that there is no maladministration regarding this aspect either.

53. In conclusion, the Ombudsman finds no maladministration in OLAF's conduct on this issue.

Conclusion

Based on the inquiry, the Ombudsman closes this case with the following conclusion [26] :

The European Ombudsman does not find maladministration in OLAF's conduct in this case.

The complainant and OLAF will be informed of this decision .

Emily O'Reilly

European Ombudsman

Strasbourg, 14/12/2017

[1] The measures taken by the Commission have been the subject of an action before the



General Court in Case T-381/15 *IMG v Commission* . The judgment of the General Court (<http://curia.europa.eu/juris/document/document.jsf?jsessionid=9ea7d2dc30d6b064d453fe2e4182a81496163895d2e> [Link]). It is currently under appeal before the Court of Justice (Case C-184/17 P *IMG v Commission*).

[2] IMG has brought an action against OLAF's refusal to give it access to the Final Report before the General Court in Case T-110/15 *IMG v Commission* but was unsuccessful. The judgment of the General Court is available at:

<http://curia.europa.eu/juris/document/document.jsf?text=&docid=178781&pageIndex=0&doclang=en&mode=lst&dir> [Link]

[3] A list of more than 500 projects was enclosed with the complaint. The main donors funding these projects are the United Kingdom, Sweden, Italy, Spain, Croatia, United States, Norway and Switzerland.

[4] For more information see the website of IMG:
<http://www.img-int.org/Central/Public08/About.aspx> [Link].

[5] Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities as amended by Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002, OJ 2012 L 298, p.1.

[6] Article 53 of the 2002 Financial Regulation provides:

" 1. *The Commission shall implement the budget: ...*

(c) by joint management with international organisations. "

The concept of 'joint management' has been replaced under the 2012 Financial Regulation by 'indirect management'.

[7] Letter of Deputy Director-General of EuropeAid dated 27 May 2004 and more recently, the discharge of the responsible Commissioners of the 2012 and 2013 budget of the European Commission.

[8] According to Article 2 of the OLAF Regulation "‘person concerned’ shall mean any person or economic operator suspected of having committed fraud, corruption or any other illegal activity affecting the financial interests of the Union and who is therefore subject to investigation by the Office;” .

Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11



September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999, OJ L 248, 18.9.2013, p. 1, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32013R0883> [Link]

[9] Committee established in accordance with Article 398 of Council Directive 2006/112/EC of 26 November 2006 on the common system of value added tax, OJ 2006 L 347, p. 1.

[10] The Headquarters Agreement was signed on 13 June 2012 and is enclosed with the complaint.

[11] The updated version of the European Code of Good Administrative Behaviour is available at <https://www.ombudsman.europa.eu/resources/code.faces#/page/5> [Link]

[12] These arguments were further elaborated in a subsequent complaint (Complaint 911/2017/ANA) but are addressed here.

[13] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999, OJ L 248, 18.9.2013, p. 1.

[14] <https://www.neweurope.eu/article/the-complete-olaf-report-on-img-also-known-as-the-thing/> [Link]

[15] Notably, the Chair of EP's Budgetary Control Committee.

[16] It is clear that, prior to its publication in New Europe, Der Spiegel also had knowledge of the Final Report (Issue 8/2015).

[17] See to this effect, the judgment of the General Court in Case T-110/15 *IMG v Commission* , paragraph 59.

[18] Case T-193/04 *Hans-Martin Tillack v Commission* , judgment of the Court of First Instance (Fourth Chamber) of 4 October 2006, paragraph 47, available at <http://curia.europa.eu/juris/document/document.jsf?jsessionid=9ea7d2dc30d68b98d852f1a244f98aaff91410983335>. [Link].

[19] Case T-29/03 *Comunidad Autónoma de Andalucía v Commission v Commission* , Order of the Court of First Instance (First Chamber) of 13 July 2004, paragraphs 32-41, available at <http://curia.europa.eu/juris/document/document.jsf?text=&docid=49441&pageIndex=0&doclang=en&mode=lst&dir=0> [Link].

[20] See, for the issue of attribution, Case T-48/05 *Franchet and Byk v Commission* , judgment of the Court of First Instance (Third Chamber) of 8 July 2008, ECLI:EU:T:2008:257, paragraphs



182-207 available at

<http://curia.europa.eu/juris/document/document.jsf?jsessionid=9ea7d0f130d59a686fcc925a4e348a2ddea349525627>

[Link]. However, it should be pointed out that this judgment was given in the context of Union liability which differs from the framework within which the Ombudsman conducts her inquiries into possible maladministration.

[21] Decision of the European Ombudsman closing the inquiry into complaint 1342/2007/FOR against the European Commission, paragraphs 62-75 available at

<https://www.ombudsman.europa.eu/en/cases/decision.faces/en/3972/html.bookmark> [Link]

[22] Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities as amended by Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002, OJ 2012 L 298, p.1; Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities.

[23] See, for instance, Case T-483/13 *Oikonomopoulos v Commission*, judgment of the General Court (Fourth Chamber) of 20 July 2016 ECLI:EU:T:2016:421, paragraphs 129-145 in which it ruled that:

“ 144 It is apparent from the provisions referred to in paragraphs 129 to 139 above that OLAF was given broad competence for the purposes of combating fraud, corruption and any other illegal activity affecting the financial interests of the Union.

145 In order to make the protection of the financial interests of the Union affirmed in Article 325 TFEU effective, it is imperative that the deterrence and combating of fraud and other irregularities occurs at all levels and in respect of all activities as part of which Union interests may be affected by such phenomena. It is in order best to fulfil that objective that the Commission stated that OLAF should exercise its powers in external administrative investigations .”

[24] *“(6) The responsibility of the Office as set up by the Commission also extends beyond the protection of financial interests to include all activities relating to safeguarding Union interests against irregular conduct liable to result in administrative or criminal proceedings .”*

[25] See, the definition of ‘irregularity’ in Article 1(2) of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests, OJ L 312, 23.12.1995, p. 1.

[26] Information on the review procedure can be found on the Ombudsman’s [website](http://www.ombudsman.europa.eu/en/resources/otherdocument.faces/en/70669/html.bookmark) [Link]: <http://www.ombudsman.europa.eu/en/resources/otherdocument.faces/en/70669/html.bookmark> [Link]

