

# Stocktaking of the Commission's 'better regulation' approach

Fields marked with \* are mandatory.

## Introduction

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The European Commission is committed to being 'big on big things' and smaller on things where EU action does not add value. To help to deliver on this commitment, the Commission has put in place a 'better regulation' agenda based on three key pillars: stakeholder engagement throughout the policy cycle; evaluation to ensure that the current body of EU law remains fit for purpose; and impact assessment to ensure that new proposals reach their policy goals in the most efficient way without imposing unnecessary burdens.

Since 2015, the Commission has revamped the 'better regulation' framework to make it more effective. The results of this revision include:

- *further efforts to increase the transparency, legitimacy and accountability of our work, in particular as regards the consultation process throughout the policy cycle, including the possibility for the general public and interested parties to provide feedback on proposals, and increased availability of languages*
- *an independent Regulatory Scrutiny Board which checks the quality of the Commission's impact assessments and major evaluations*
- *a new online tool – 'Lighten the Load' – which enables those affected by EU legislation to put forward their views, plus any criticisms and ideas for improvement they may have, so as to simplify and improve existing EU laws*
- *a platform of experts including representatives of NGOs, interest groups and national governments – the 'REFIT platform' – to advise the Commission on how to make EU laws simpler and less costly without watering down the intended objectives*

**The Commission is aware that further improvements can be made. We would like to hear your views on those aspects of the better regulation framework that work well and those where you think it should be improved.**

The results of this public consultation will inform the Commission stocktaking of its better regulation framework which it will publish in Spring 2019.

The questionnaire is divided into 7 short sections. Most questions are optional. You can upload a position paper at the end should you so wish.

Relevant links:

- the Commission's 2017 communication on ['Completing the Better Regulation Agenda: Better solution for better results'](#)
- the Commission's [better regulation agenda](#)

- the Commission's [better regulation guidelines and toolbox](#)
- the Commission's [central consultation page](#) ('Have your say')
- [Regulatory Scrutiny Board](#)
- the Commission's [REFIT Programme](#)
- [REFIT platform](#)
- [Task Force on Subsidiarity, Proportionality and 'Doing Less More Efficiently'](#)

## About you

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\*1 You are replying

- as an individual in your personal capacity
- in your professional capacity or on behalf of an organisation

\*8 Respondent's first name

Johan

\*9 Respondent's last name

Barros

\*10 Respondent's professional email address

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\*11 Name of the organisation

Accountancy Europe

\*12 Postal address of the organisation

Avenue d'Auderghem 22-28/8, 1040 Brussels, Belgium

\*13 Type of organisation

Please select the answer option that fits best.

- Private enterprise
- Professional consultancy, law firm, self-employed consultant
- Trade, business or professional association
- Non-governmental organisation, platform or network
- Research and academia
- Churches and religious communities

- Regional or local authority (public or mixed)
- International or national public authority
- Other

\* 16 Please specify the type of organisation.

- Chamber of commerce
- Business organisation
- Trade Union
- Representative of professions or crafts
- Other

\* 22 Is your organisation included in the Transparency Register?

If your organisation is not registered, we invite you to register [here](#), although it is not compulsory to be registered to reply to this consultation. [Why a transparency register?](#)

- Yes
- No
- Not applicable

\* 23 If so, please indicate your Register ID number.

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\* 24 Country of organisation's headquarters

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal

- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden
- United Kingdom
- Other

**\*26 Your contribution,**

Note that, whatever option chosen, your answers may be subject to a request for public access to documents under [Regulation \(EC\) N° 1049/2001](#)

- can be published with your organisation's information** (I consent the publication of all information in my contribution in whole or in part including the name of my organisation, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication)
- can be published provided that your organisation remains anonymous** (I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication.

## 1. The Commission and better regulation – general questions

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*This section focuses on the Commission's general approach to improving regulation (later sections will go into more detail).*

**\*27 Are you informed about the Commission's plans early enough to be able to take part in the policy-making process?**

- Yes, fully
- Yes, mostly
- Sometimes
- No, not usually
- No, not at all
- Don't know

**\*28 Are you satisfied with how the Commission involves members of the public, businesses, non-governmental organisations and other interest groups?**

- Yes, very satisfied
- Yes, satisfied
- Neither satisfied nor dissatisfied
- No, dissatisfied
- No, very dissatisfied
- Don't know

**\*29 Does the Commission provide enough evidence (e.g. evaluations, impact assessments) to back up its proposals?**

- Yes, always
- Yes, mostly

- Partially
- No, not usually
- No, not at all
- Don't know

\* 30

**Does the Commission take environmental and social impacts sufficiently into account when putting forward policy proposals (in addition to economic impacts)?**

- Yes, always
- Yes, mostly
- Partially
- No, not usually
- No, not at all
- Don't know

\* 31 **Does the Commission take [subsidiarity](#) and the role of national, regional, and local authorities sufficiently into account when putting forward policy proposals?**

- Yes, always
- Yes, mostly
- Partially
- No, not usually
- No, not at all
- Don't know

\* 32 **Are you satisfied with the Commission's efforts to simplify existing EU laws and to reduce costs where possible (REFIT)?**

- Yes, very satisfied
- Yes, satisfied
- Neither satisfied nor dissatisfied
- No, dissatisfied
- No, very dissatisfied
- Don't know

**33 Please feel free to explain your answers. We would like to know what works well (and should be kept) and what doesn't (and needs review).**

*3000 character(s) maximum*

The Commission's practice of publishing and consulting on Roadmaps and Inception Impact assessments is very welcome. This process could be further improved by enabling stakeholders to better plan and prepare for subsequent public consultations. We propose, therefore, that the Commission provides more explicit and clear timelines for next steps, especially for when public consultations are forecasted to be published.

We also find that the European Commission's formats for consulting stakeholders – whether public consultations, conferences and workshops, bilateral meetings or expert groups – are extensive and appropriate.

However, we encourage greater clarity on how much the Commission gives weight to and prioritises the views expressed as well as the different forms of stakeholder engagement. More specifically, there have been instances in which the Commission's chosen direction for a policy proposal is contrary to what stakeholders, or a majority of them, have expressed during consultation processes.

On the public consultation questions themselves, we sometimes find the scope or multiple choices of questions to be too restrictive with too narrow a scope. This limits at times our ability to provide responses with sufficient nuance and appreciating the complexity of the topic at hand. This can at times be remediated by adding a comments section, but only if it is available.

Also, whilst we welcome the consistent publication of impact assessments and the extensive use of relevant data, we have observed impact assessments of varying quality. To remedy the situation, we call for more consistent standards and criteria for what kind of data, estimation or evidence can be used to justify policy actions or different policy options.

For example, the data that is used to consider and justify specific policy directions should be relevant to the specific issues at hand, and comprehensive. This means, for example, studying and assessing the overall costs or savings from cascade effects, not only the immediate costs or savings of a very particular matter.

We can also foresee some improvements on the use of future estimations in impact assessments. We realise that these are difficult to do, recognize that they add value to impact assessments and applaud the Commission for having the courage to conduct them. However, the Commission should strive to avoid instances where it relies solely on future estimations, and invite any such estimations to be considered in a broader perspective and with the full context of all other relevant and more immediate facts and data available.

Finally on ESG, overall we have not seen much evidence of ESG factors being incorporated consistently in the areas that we follow, apart from in explicitly ESG related files. However, we expect to see more of this with the emergence of the sustainable finance agenda in particular.

## 2. Consulting the public and interested parties

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When preparing new or revising existing laws and regulations, the Commission asks interested parties for their ideas and views as well as for factual information. The idea is to give those likely to be affected by EU policies an opportunity to be heard.

Members of the public and representatives of interest groups can provide input throughout the policymaking process in a number of ways (all of which you can find on the Commission's central

consultation page, Have Your Say). They can:

- comment on roadmaps and inception impact assessments (these documents present the Commission's initial ideas, announce the launch of an impact assessment process or explain its absence and also provide an overview of the planned public and targeted consultations)
- participate in public consultations
- comment on legislative proposals
- comment on draft delegated or implementing acts (these acts complement existing laws to update them or to help implement them)
- suggest ways to improve existing laws, via the 'Lighten the Load' tool

Individual Commission departments also regularly hold targeted consultations of stakeholders through events, working groups, or questionnaires published on the respective department's web page or sent to experts.

The aim of this section is to identify what parts of the stakeholder consultation processes are working well and find out how the Commission can improve them further.

**\* 34 Are roadmaps and inception impact assessments useful to help you prepare your participation in the policy-making process?**

- Yes, fully
- Yes, mostly
- Partially
- No, mostly not
- No, not at all
- Don't know

**35 Please feel free to explain your answer.**

*2000 character(s) maximum*

In our experience, Roadmaps and Inception Impact Assessments have proven to be highly valuable and helpful. However, the website's search function on the database for Roadmaps and Inception Impact Assessments is difficult to operate and user-unfriendly. To remedy the situation, we would welcome, to the extent possible, the introduction of RSS feeds for new initiatives, customisable according to the area and department.

Furthermore, in order to improve the pre-consultation and consultation stages even further and prior to the inception of any legislative process, we recommend the Commission to engage in wider public stakeholder meetings and workshops to inform the ideas and different policy options that the Commission is considering.

This would add great value to the Commission's data and information gathering exercise, especially since in past years we have observed a much more frequent rotation rate of Commission staff within and between Units. This means that there is little time and much pressure for new staff to truly become accustomed to the subject matters and understand their new sector.

We recognize and support the need for the Commission's staff to be independent from conflicted interests. However, engaging with relevant stakeholders, even those that are being directly regulated, does not and should not tie the Commission's hands. That is why we call for more frequent, open, transparent and inclusive stakeholder engagement workshops involving a variety of stakeholders from the specific sector(s) concerned and beyond. The earlier in the pre-legislative process, the better.

At the end of the day, the Commission must continue to make its own decisions independently, even if sometimes under understandable political constraints and expectations from public opinion or member states. However, it should do so with a full and comprehensive understanding of the sectors involved and concerned.

36 Are you satisfied with the following opportunities to contribute to the policy-making process?

	Yes, very satisfied	Yes, satisfied	Neither satisfied nor dissatisfied	No, dissatisfied	No, very dissatisfied	Don't know	I am not aware of this tool / opportunity
* Opportunity to <b>comment on roadmaps and inception impact assessments</b>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* <b>Public consultations</b>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Opportunity to <b>comment on draft delegated and implementing acts</b>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Opportunity to <b>comment on Commission legislative proposals</b>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Opportunity to <b>suggest ways to improve existing laws (Lighten the Load)</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

### 37 Please feel free to explain your answer.

*2000 character(s) maximum*

Whilst we are aware of the existence and welcome most of the tools and opportunities highlighted in this question, the key question remains to what extent these formal opportunities work in practice. Below some immediate observations and recommendations.

Firstly, the various consultation opportunities may appear obscure to those not very familiar with or working in the EU bubble. For EU policy specialists it is familiar and it is of course their role to inform non-specialists about the opportunities at hand, timelines, what the different opportunities mean, etc. However, making a one-stop-shop consultation portal for all legislative processes, with clear timelines and forecasts, would help render these consultation processes more directly accessible to our non-Brussels based members too.

Second, whilst we welcome the opportunity to comment on draft delegated and implementing acts, their subject matters tend to be more focused and specialist, often requiring very particular expertise. Given that this can be a time-taking exercise, we recommend allowing for more time to respond to draft delegated and implementing acts.

Third and in more practical terms, we have recently witnessed deadlines that change in the middle of a consultation process. For example, for the Company Law consultation the deadline for comments changed at least once. Moreover, it appears that the Commission changes the website locations for certain proposals once they are first uploaded. This is very inconvenient, as after a couple of weeks a link may no longer function, leading to some confusion and inconvenience. Finally, we urge for particular caution on IT related issues as these can cause significant delays and confusion when we consult many experts from across Europe. For example, for the Fitness Check on corporate reporting consultation we observed a question that kept disappearing and re-appearing at different stages.

38 Are you satisfied with the following aspects of the Commission's *public* consultations?

	Yes, very satisfied	Yes, satisfied	Neither satisfied nor dissatisfied	No, dissatisfied	No, very dissatisfied	Don't know
* Clarity of questionnaires	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Length of questionnaires	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Neutrality of questionnaires	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Opportunity to make relevant comments or provide supporting material	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Availability of different language versions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Length of consultation period (12 weeks)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

**39 Please feel free to explain your answer.**

*2000 character(s) maximum*

We applaud the consistency at which the Commission publishes public consultations and welcome the opportunity to provide our feedback and expertise. Overall, we feel that the consultation process both in terms of frequency and substance has improved significantly in past years, and can only commend the Commission for its efforts.

In question 42 below we elaborate a bit more on what we see as some of the key issues at the moment, and some proposals for how to render the public consultations even better.

**\* 40 Are you satisfied with how the Commission reports on the results of its public consultations and the other opportunities to comment?**

- Yes, very satisfied
- Yes, satisfied
- Neither satisfied nor dissatisfied
- No, dissatisfied
- No, very dissatisfied
- Don't know

**41 Please feel free to explain your answer.**

*2000 character(s) maximum*

As elaborated in our response to Question 33, we encourage greater clarity and transparency on how much the Commission gives weight to and prioritises the views expressed as well as the different forms of stakeholder engagement.

We are sometimes surprised when occasionally the Commission's chosen direction for a policy proposal is contrary to what stakeholders, or a majority of them, have expressed during consultation processes.

We have seen indications of this practice on a number of files in past years, ranging from certain sections of the audit reform to some specific areas and details of the digital taxation consultation.

**42 Do you have any other ideas for improving the Commission's stakeholder consultation practices? We would like to hear examples of good practice from both EU and non-EU countries.**

*3000 character(s) maximum*

We prepared some more elaborated points for this comment box. However, due to what appears to be a technical issue, we had to submit our points as a separate Annex to this consultation.

For this comment box, it is indicated that the limit is 3000 characters maximum. Our now Annexed submission was below the 3000-character limit, spaces included. Despite this, we have been unable to submit the consultation with our elaborated points to this comment box, as the consultation keeps insisting that "This text is too long" message.

Therefore, we had to submit it via the separate Word document Annex.

### 3. Evaluating existing EU laws

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The Commission regularly assesses how well existing EU measures - laws, policies, and financial programmes, for instance – are working.

An assessment of existing EU measures is called an '**evaluation**' (and, where several EU measures are examined collectively, a 'fitness check'). Assessments enable the Commission to decide whether particular EU measures are still justified, or whether they need to be simplified or improved (e.g. to cut out unnecessary regulatory costs or inconsistencies, adapt measures to take account of new developments, make them work better, or even repeal them).

The REFIT programme and the REFIT platform help the Commission identify the areas where it needs to focus its efforts, to simplify legislation and reduce any burdens caused by EU action. The state of play of such initiatives are tracked by the REFIT Scoreboard.

43 Are you satisfied with the following aspects of the Commission's evaluations?

	Yes, very satisfied	Yes, satisfied	Neither satisfied nor dissatisfied	No, dissatisfied	No, very dissatisfied	Don't know
* Transparent assessment of what works and what doesn't	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Usefulness of evaluations for policy-making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Transparent information about all relevant impacts (benefits and costs) of existing legislation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Focus on simplification and cutting unnecessary costs ('REFIT programme')	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**44 Please feel free to explain your answer.**

*2000 character(s) maximum*

The focus on simplification and cutting costs is an aspiration we can only commend. How this works in practice is another matter and the real determining factor.

We do not have any deeper insight on this at this stage, but would make the point that sometimes simplifying at EU-level may actually render things more complex at the national level. This can be the case, for example, when a Directive uses ambiguous or generic wording in a bid to not over-regulate. It ends up leaving too much room for national transposition and variations in application. Considered holistically, this leads to an overall more complex EU legal framework even if the page numbers and requirements at the EU law level is light.

**\*45 Is the REFIT platform effective in identifying areas where legislation can be simplified and unnecessary costs cut while preserving policy objectives?**

- Yes, fully
- Yes, mostly
- Partially
- No, not usually
- No, not at all
- Don't know

**46 Please feel free to explain your answer.**

*2000 character(s) maximum*

**47 Do you have any further ideas about how to improve the Commission's evaluations?** Please feel free to share examples of good practice from both EU and non-EU countries.

*3000 character(s) maximum*

## **4. Assessing new Commission proposals**

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Impact assessments support the Commission's policy proposals. They assess:

- the pros and cons of a range of policy options designed to address one or more problems, using evidence from previous evaluations and consultations
- conformity with the principles of [subsidiarity](#) and [proportionality](#)

- potential for simplifying existing legislation and cutting any unnecessary regulatory costs, in line with the Commission's REFIT programme.

All impact assessments are published on a [central web page](#). Members of the public and people with a special interest in the issue at hand can comment on impact assessments accompanying legislative proposals.

48 Are you satisfied with the following aspects of the Commission's impact assessments?

	Yes, very satisfied	Yes, satisfied	Neither satisfied nor dissatisfied	No, dissatisfied	No, very dissatisfied	Don't know
* Transparent information about all the relevant impacts (benefits and costs) of different policy alternatives	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Assessment of the potential for simplifying existing legislation and cutting unnecessary costs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Usefulness to inform the Commission's decision-making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Usefulness to inform the European Parliament's and the Council's decision-making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

**49 Please feel free to explain your answer.**

*2000 character(s) maximum*

**50 Do the Commission’s impact assessments analyse the most relevant and important issues? (e.g. impacts on SMEs via the SME test, etc.)**

*2000 character(s) maximum*

Overall, we feel that in past years the Commission’s impact assessments have improved a lot. In order to further improve the impact assessments’ scope and added value, we would recommend focusing more on how new initiatives interplay with existing ones, across sectors. For example, the interplay between sustainable finance measures stemming from DG FISMA and sustainability areas in other DGs should be rigorously assessed.

**51 What more can the Commission do to justify its proposals with regard to [subsidiarity](#) and [proportionality](#)?**

*2000 character(s) maximum*

On proportionality, we observe the Commission’s initiative on proportionality test before adoption of new regulation of professions:

[https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.2018.173.01.0025.01.ENG&toc=OJ:L:2018:173:FULL](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.173.01.0025.01.ENG&toc=OJ:L:2018:173:FULL)

We would encourage the Commission to expand such proportionality tests more widely. This might help limit national divergences in implementing and enforcing EU legislation.

**52 Do you have any further ideas about how to improve the Commission’s impact assessments?**  
Please feel free to share examples of good practice from both EU and non-EU countries.

*3000 character(s) maximum*

Please refer to our previous sections for some suggestions for further improving the impact assessments.

## **5. Scrutinising the quality of impact assessments and evaluations**

The Regulatory Scrutiny Board (RSB) became operational in 2016. It is appointed by the President of the Commission. It has 7 full-time members, of which 3 are externally recruited. The Board quality controls impact assessments and major evaluations. It ensures that facts and stakeholder views are fairly presented to decision-makers. Its opinions are published.

53 Please indicate the level of your agreement with each of the following statements:

	I strongly agree	I tend to agree	I tend to disagree	I strongly disagree	Don't know
I am familiar with the Regulatory Scrutiny Board.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is sufficient regulatory scrutiny of EU impact assessments and evaluations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Regulatory scrutiny adds value to the overall regulatory process.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Regulatory Scrutiny Board is impartial.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The Regulatory Scrutiny Board opinions are informative.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The Regulatory Scrutiny Board opinions promote evidence-based policies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The Regulatory Scrutiny Board increases the quality of Commission proposals.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The Regulatory Scrutiny Board increases transparency of Commission policy-making.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
The Regulatory Scrutiny Board increases accountability of Commission policy-making.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

54 Do you have any comments on the Regulatory Scrutiny Board?

*3000 character(s) maximum*

## 6. Final questions

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55 Please select up to three areas where the Commission has made (relatively more) progress since 2014, if any.

*at most 3 choice(s)*

- Transparency of the policy-making process
- Consultation
- Evaluation
- Impact assessment

- Scrutiny of regulatory proposals
- How the different 'better regulation' tools work together
- Other

**\* 56 If "other", please specify:**

*500 character(s) maximum*

Overall, we have observed less amount of and better focused regulation in the areas that we follow, and have seen efforts and tangible results of simplification.

**57 Please select up to three areas where the Commission should make improvements in the future.**

*at most 3 choice(s)*

- Transparency of the policy-making process
- Consultation
- Evaluation
- Impact assessment
- Scrutiny of regulatory proposals
- How the different 'better regulation' tools work together
- Other

**\* 58**

**If "other", please specify:**

*500 character(s) maximum*

All the comments made in the Sections above provide an overview of where Accountancy Europe sees room for further improvement.

**59 How could the Commission simplify its better regulation approach to ensure the timely development of proposals while ensuring that these continue to be based on evidence?**

*3000 character(s) maximum*

On consultations, please see our comments in previous sections for suggestions for improvements.

On the interplay between the Better Regulation tools, we propose making this more accessible and explicit to a wider range of stakeholders that are not necessarily based in Brussels and deeply involved in EU affairs. For example, a comprehensive one-stop-shop 'progress tracker' tool and database where all initiatives (past, present and upcoming) can be accessed and accompanied by a timeline with forecasts (e.g. what is currently being worked on, when can we expect a Roadmap/Inception Impact/Assessment/public consultation/etc.).

And finally, we could foresee some further improvements to evaluation and scrutiny, for example along the lines of what we expressed in Section 4 of this consultation.

## 7. Document upload and final comments

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**60 Please feel free to upload a concise document, such as a position paper. The maximum file size is 1MB.**

*Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this public consultation. The document is optional and serves as additional background reading to better understand your position.*

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**/Accountancy\_Europe\_Better\_Regulation\_consultation\_response\_Comment\_box\_42.docx**

**61 If you wish to add any further information relevant to this questionnaire, please feel free to do so here.**

*3000 character(s) maximum*

In our reply to this consultation, we have provided a number of concrete suggestions to further improve the Commission's Better Regulation agenda, as well as pointed to specific issues.

However, we would like to emphasise that we strongly support the Commission's efforts in this area and overall in past few years we have seen a clear improvement in the Commission's legislative processes, consultations, impact assessments and transparent stakeholder engagement. We very much welcome these improvements and are optimistic that further progress will come in the future.

Accountancy Europe stands ready to further contribute to and discuss these matters.

## **Contact**

SG-BR-STOCK-TAKING@ec.europa.eu

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