

ACQUIS AUDIT REPORT 2008





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CHAMBER	CITY	
1 Stara Zagora Chamber of Commerce and Industry	Stara Zagora	BULGARIA
2 Chamber of Commerce and Industry Dobrich	Dobrich	
3 Chamber of Commerce and Industry Vratsa	Vratsa	
4 Bourgas Chamber of Commerce and Industry	Bourgas	
5 Blagoevgrad Chamber of Commerce and Industry	Blagoevgrad	
6 Ruse Chamber of Commerce and Industry	Ruse	
1 Croatian Chamber of Economy - Dubrovnik County Chamber	Dubrovnik	CROATIA
2 Croatian Chamber of Economy - Rijeka County Chamber	Rijeka	
3 Croatian Chamber of Economy - Zagreb Chamber	Zagreb	
4 Croatian Chamber of Economy	Zagreb	
5 Croatian Chamber of Economy - County Chamber Varaždin	Varaždin	
6 Croatian Chamber of Economy - County Chamber Karlovac	Karlovac	
1 Braşov Chamber of Commerce and Industry	Braşov	ROMANIA
2 Sibiu Chamber of Commerce, Industry and Agriculture	Sibiu	
3 Vrancea Chamber of Commerce, Industry and Agriculture	Vrancea	
4 Timisoara Chamber of Commerce, Industry and Agriculture	Timișoara	
5 Chamber of Commerce and Industry of Bacău County	Bacău	
6 Chamber of Commerce, Industry and Agriculture Calarasi	Călărași	
7 Vâlcea Chamber of Commerce and Industry	Râmnicu Vâlcea	
8 Chamber of Commerce, Industry and Agriculture, Suceava	Suceava	
9 Chamber of Commerce and Industry of Iasi County	Iasi	
10 Constanta Chamber of Commerce, Industry, Shipping and Agriculture	Constanta	
11 Chamber of Commerce and Industry "Oltenia"-Dolj County	Craiova	
1 Adana Chamber of Commerce	Adana	TURKEY
2 Konya Chamber of Industry	Konya	
3 Samsun Chamber of Commerce and Industry	Samsun	
4 Antalya Chamber of Commerce and Industry	Antalya	
5 Izmir Chamber of Commerce	Izmir	
6 Aegean Region Chamber of Industry	Izmir	
7 Bursa Chamber of Commerce and Industry	Bursa	
8 Kayseri Chamber of Commerce	Kayseri	
9 Gaziantep Chamber of Commerce	Gaziantep	
10 Eskişehir Chamber of Industry	Eskişehir	
11 Eskişehir Chamber of Commerce	Eskişehir	
12 Istanbul Chamber of Commerce	Istanbul	
13 Istanbul Chamber of Industry	Istanbul	
14 Mersin Chamber of Commerce and Industry	Mersin	
15 Ankara Chamber of Industry	Ankara	
16 Kocaeli Chamber of Industry	Izmit	
17 Denizli Chamber of Commerce	Denizli	



INTRODUCTION

EUROCHAMBRES, the Association of European Chambers of Commerce and Industry, launched the Chambers towards Acquis Support and business Ethics (CASE) project in November 2007, as part of the EU 2006 Business Support Programme for Bulgaria, Romania, Croatia and Turkey.

CASE follows the successful experience of the Chambers Accession Programme for Eastern Europe (CAPE)'s three editions in 2000-2004, in connection with the EU enlargement with Central and Eastern Europe.

The overall concept was to develop a consultancy programme for local and regional Chambers to assist the business community in the adoption and implementation of the *acquis communautaire*. Such consultancy consisted in very practical and on-the-spot guidance to understand and interpret the relevant parts of the EU legislation having an impact on the participating companies' business.

Below is the list of Chambers that successfully participated in the different phases of the CASE *acquis* audit:

- Stara Zagora Chamber of Commerce and Industry - Bulgaria
- Chamber of Commerce and Industry Dobrich - Bulgaria
- Chamber of Commerce and Industry Vratsa - Bulgaria
- Bourgas Chamber of Commerce and Industry - Bulgaria
- Blagoevgrad Chamber of Commerce and Industry - Bulgaria
- Ruse Chamber of Commerce and Industry - Bulgaria

- Dubrovnik County Chamber - Croatia
- Rijeka County Chamber - Croatia
- Zagreb Chamber - Croatia
- Croatian Chamber of Economy - Croatia
- County Chamber Varaždin - Croatia
- County Chamber Karlovac - Croatia

- Braşov Chamber of Commerce and Industry - Romania
- Sibiu Chamber of Commerce, Industry and Agriculture - Romania
- Vrancea Chamber of Commerce, Industry and Agriculture - Romania
- Timişoara Chamber of Commerce, Industry and Agriculture - Romania
- Chamber of Commerce and Industry of Bacău County - Romania
- Chamber of Commerce, Industry and Agriculture Călăraşi - Romania
- Vâlcea Chamber of Commerce and Industry - Romania

- Chamber of Commerce, Industry and Agriculture, Suceava - Romania
- Chamber of Commerce and Industry of Iasi County - Romania
- Constanta Chamber of Commerce, Industry, Shipping and Agriculture - Romania
- Chamber of Commerce and Industry "Oltenia"-Dolj County - Romania

- Adana Chamber of Commerce - Turkey
- Konya Chamber of Industry - Turkey
- Samsun Chamber of Commerce and Industry - Turkey
- Antalya Chamber of Commerce and Industry - Turkey
- Izmir Chamber of Commerce - Turkey
- Eskişehir Chamber of Commerce - Turkey
- Bursa Chamber of Commerce and Industry - Turkey
- Kayseri Chamber of Commerce - Turkey
- Gaziantep Chamber of Commerce - Turkey
- Eskişehir Chamber of Industry - Turkey
- Aegean Region Chamber of Industry - Turkey
- Istanbul Chamber of Commerce - Turkey
- Mersin Chamber of Commerce and Industry - Turkey
- Istanbul Chamber of Industry - Turkey
- Ankara Chamber of Industry - Turkey
- Kocaeli Chamber of Industry - Turkey
- Denizli Chamber of Commerce - Turkey

Being it the main component of CASE, the company *acquis* audit was developed as follows:

1) Development by four EU experts of a diagnostic toolkit including detailed checklists that would 'translate' relevant EU legislation into a series of questions that the companies would answer and the auditors verify. In addition to that, such toolkit provided companies with an overview of what they need to comply with to be fully "EU fit". Seven checklists were included: three to be universally used (horizontal checklists) and four sector-based for selective application (vertical checklists):

- Horizontal checklists**
- Health and Safety at Work
 - Consumer Protection
 - Environmental Compliance

- Vertical checklists**
- Foodstuffs
 - Chemical Industries
 - Product Certification, Technical Regulations and Standards in the Machinery, Noise Emissions and Electrical Equipment Sectors
 - Product Certification, Technical Regulations and Standards for Construction Products

- 2) Translation of the diagnostic toolkit in the official language of the beneficiary countries.
- 3) Promotion of the *acquis* audit within the beneficiary countries.
- 4) Selection and recruitment of 40 Chambers of Commerce and Industry geographically dispersed that would participate in the activities.
- 5) Four-day intensive training for the 40 Chambers provided by the EU experts on relevant *acquis* provisions and how to use the diagnostic toolkit as well as further guidance to participating companies.
- 6) Information campaign and recruitment of 432 companies interested in participating in the *acquis* audit.
- 7) Identification by the local experts of checklists relevant and applicable to each company (three horizontal ones plus one vertical) and delivery of the checklists to the company.
- 8) Pilot visits led by the EU experts to practically demonstrate to the local experts how the audit should be carried out: gathering company staff responsible for the related issues, going through the checklists, verifying all the answers and, when necessary, illustrating the EU provisions and showing where all the information are to be found on the web.
- 9) Field visits (two to three hours on average per company) of the remaining companies conducted by the local experts on the basis of the above-explained guidance and on-the-spot training.
- 10) Preparation by the local experts of a report summarising the findings and *acquis* compliance of the participating companies.
- 11) Preparation by the local experts and delivery of a consultancy report to each participating company, including recommendations, specific reference to the applicable legislation and web addresses where to find more information.
- 12) Provision of feedback from the participating enterprises on the usefulness of the *acquis* audit exercise.

Generally, the promotional activities implemented by the local Chambers were sufficient to reach and even surpass the target number of companies (400), which was already ambitious. This proves that the interest was high within the business community of the beneficiary countries.

In the end, 410 enterprises from Bulgaria, Romania, Croatia and Turkey received free of charge and tailored *acquis* compliance consultancy through the implementation of the CASE project in 2008.

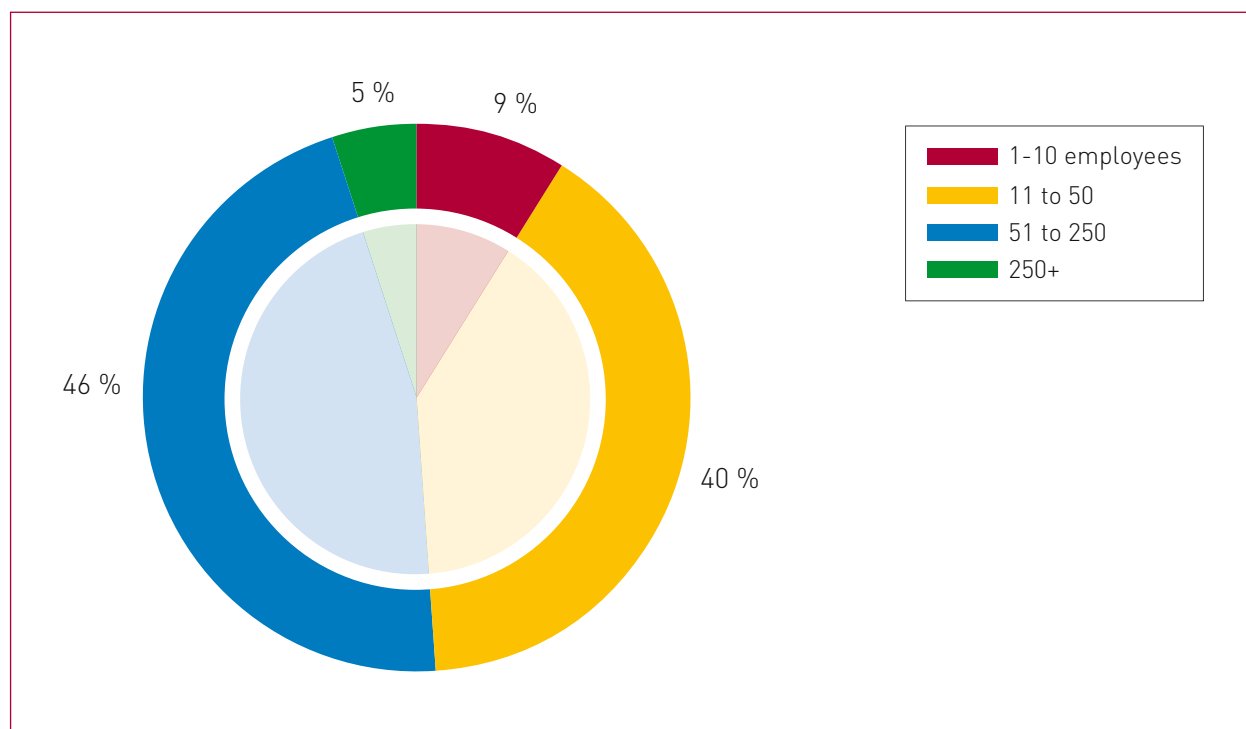
The present report provides for an overview of both the level of conformity with specific *acquis* chapters and the usefulness of such audit exercise for companies in the candidate countries as well as EU newest Member States.

Brussels, April 2009

COMPANIES PROFILE

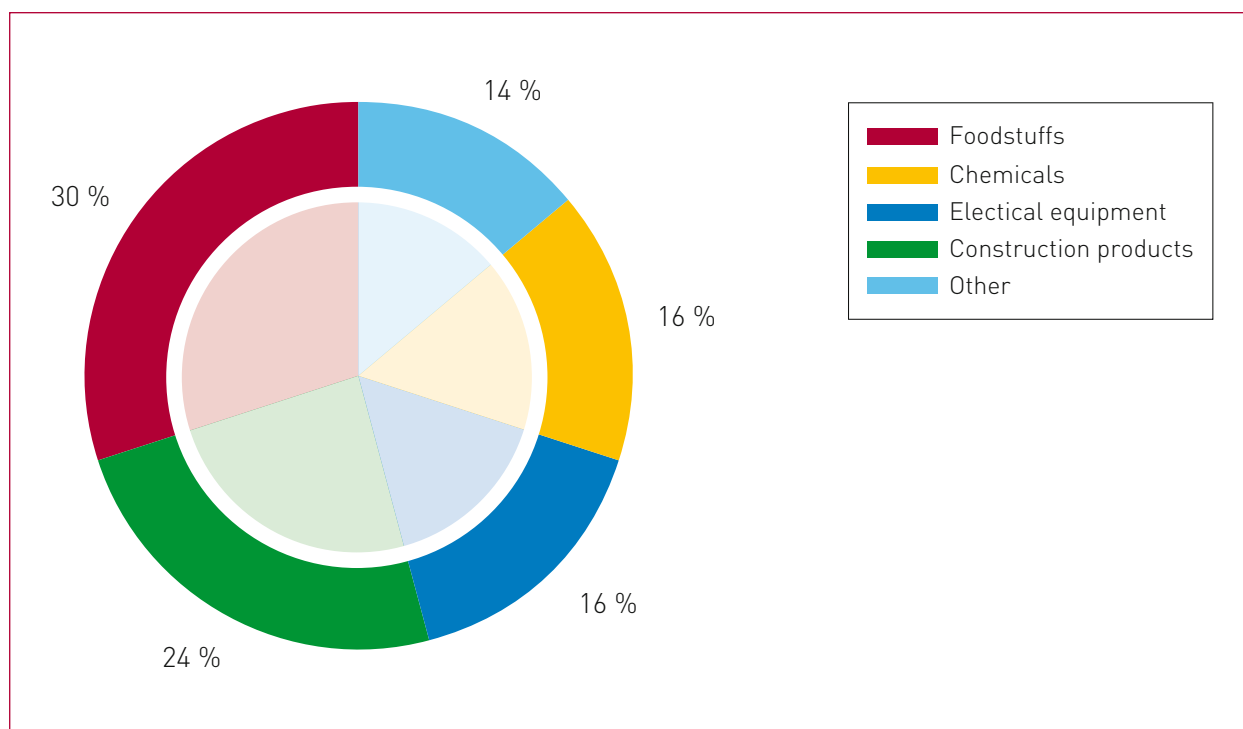
The total number of companies that fully participated in the CASE *acquis* audit is 410: 62 from Bulgaria, 111 from Romania, 61 from Croatia and 176 from Turkey. Such numbers reflect the different geographical size, economy and Chamber system of the four beneficiary countries. Furthermore, the selection of the participating local Chambers, and as a consequence the audited companies, was made so as to ensure geographical balance within each country.

Companies of all sizes were represented, although for a vast majority Small and Medium-sized Enterprises (SMEs) according to the European Commission's official definition¹. In line with the texture of the European economy, represented for 99% by SMEs, the quota of SMEs that participated in the CASE audit was 95%. Within this, less than 10% were micro enterprises, and the remaining more or less equally shared between small companies and medium-sized ones.



In Romania, 50% of the companies audited were medium-sized. Conversely, among the four countries it was in Bulgaria where micro enterprises were most represented (15%).

For the greatest part, the participating companies operated in one of the four sectors which were the object of the vertical lists. However, 14% of them either did not belong to any of the specific sectors or encompassed more than one. Generally, the economic activity that was most represented in the audit exercise was the production of foodstuffs, followed by construction and then chemicals and electrical equipment in the same percentage.



The data above do not vary much when considering the country-specific situations. Bulgarian, Romanian, Croatian and Turkish foodstuffs producing companies were the most audited as a rule, with the percentage going as high as 45% in Croatia. However, in the case of Turkey, there seems to be more homogeneity in terms of the number of companies that participated in the exercise belonging to the different sectors.



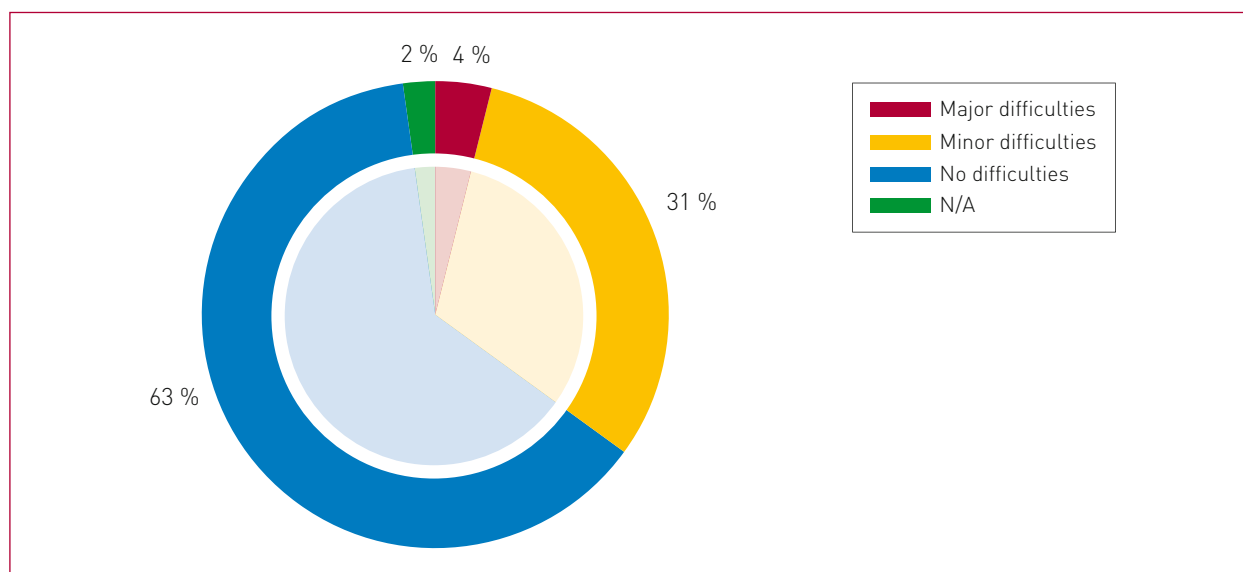


PART 1: AUDIT RESULTS

SECTOR - SPECIFIC COMPLIANCE

The vertical checklists were designed so as to assess both the awareness level and compliance with specific EU rules for companies operating in any of the four pre-identified sectors (foodstuff, chemicals, electrical equipment, construction products).

On the basis of the evaluation carried out by the local Chamber experts armed with the four vertical checklists, the participating companies are generally compliant with the sector-specific provisions of the *acquis communautaire*. Less than one third of them encounter minor difficulties, while only 4% show major problems *vis à vis* such provisions.



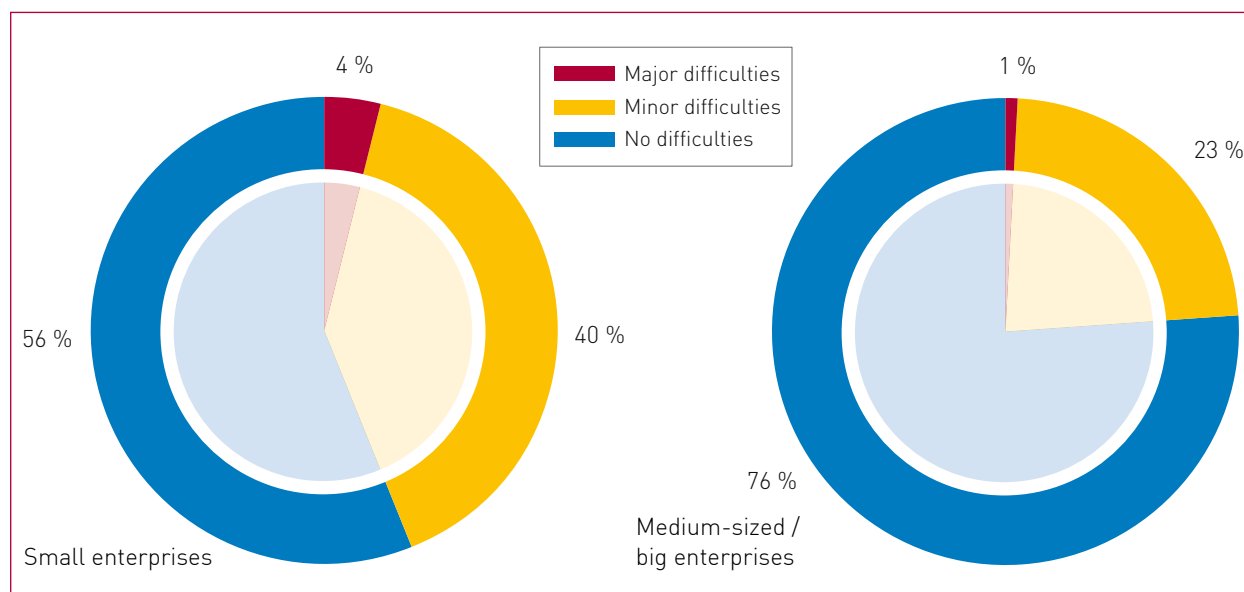
This means that, for instance, foodstuff producers had their HACCP² system in place, and pharmaceutical companies disposed of all licences covered by EU legislation.

One might argue that, since the exercise was conducted on a voluntary basis, mostly the companies that were already familiar with the *acquis* applied to participate, as a means to verify their procedures as well as receive up-to-date and free of charge information on the latest EU legislation and standards. This assumption might be fact-proved by the considerations of both the EU and local experts that on the day of the visit a great number of companies were well prepared and had their dedicated employees presenting the different provision compliance measures in place. Many of them even brought their files comprising relevant national legislation to the interview to follow accurately each topic and question on the checklists.

An interesting finding, though, is that there seems to be no divergence between, on the one hand the EU most recent Member States (Bulgaria and Romania) and, on the other, the candidate countries (Croatia and Turkey). As a matter of fact, Romanian companies lead the row with 75% having no difficulties in relation to sector-specific *acquis* compliance, followed by Turkey (64%), Croatia (54%), and Bulgaria (50%). On the other extreme, 8% of Croatian enterprises are shown to encounter major difficulties with the vertical checklists, then Bulgarian enterprises (6%), Turkish (3%) and Romanian ones (1%).

This is rather remarkable considering that not all the relevant EU legislation has been transposed in the candidate countries and that some provisions are only deemed to enter into force on the day of accession. Under certain circumstances, therefore, businesses go ahead of legislation.

The other possible interpretation is that companies in Bulgaria and Romania, the two countries that joined the EU in 2007, should step up efforts to be fully compliant with the relevant *acquis* provisions. In this respect,



local Chambers of Commerce, if appropriately trained under follow-up initiatives of the CASE project, might provide concrete assistance to their members in order to become fully “EU fit”.

A second important finding is that medium-sized companies prove to be generally more aligned with the sectoral *acquis communautaire* provisions than small companies (i.e. with less than 50 employees).

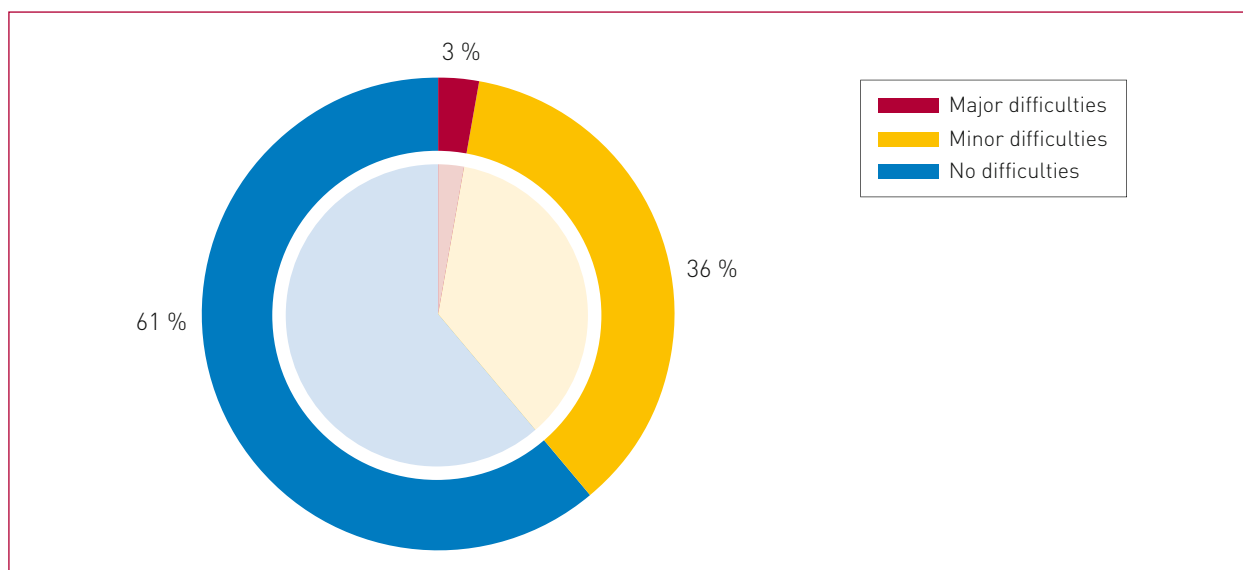
Such finding might be accounted for as medium-sized and big enterprises have more resources to devote to the information gathering, monitoring and implementation of EU provisions. As a matter of fact, in some cases the enterprises visited even had a dedicated Euro-integration department.

Conversely, small companies lack the human resources to follow and therefore put in place the new provisions transposing the sector-specific *acquis*. In this sense as well Chambers might prove to be key in providing free of charge counselling to small enterprises.

HORIZONTAL MATTERS COMPLIANCE

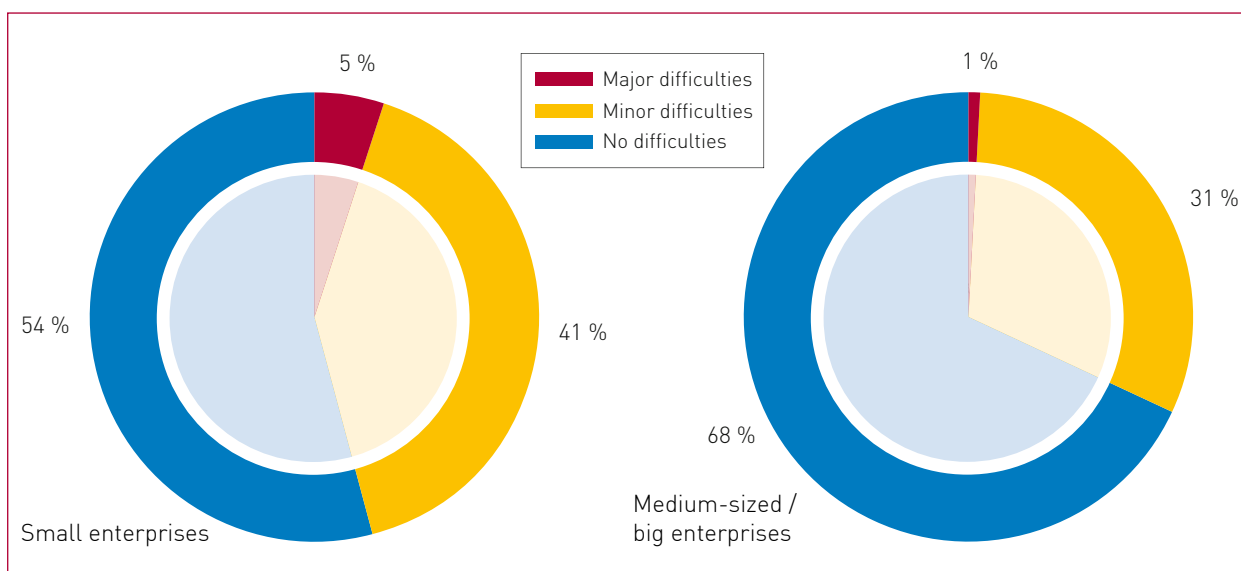
All the participating companies were requested to fill in the horizontal checklists, namely: health and safety at work, consumer protection, and environmental compliance.

Globally, the level of compliance with the above-mentioned *acquis* areas does not vary considerably from the findings related to the vertical checklists. Here too, the majority of audited companies seem to be aware of and fulfilling the EU provisions. Over one third of them show some difficulties and only 3% significant shortcomings.



As it was the case for the sector-specific results, the two EU Member States on the one hand and the two Candidate Countries on the other do not emerge with very dissimilar figures. More specifically, Romania is ahead with about 3 every 4 audited enterprises being generally compliant with the horizontal *acquis*. Croatia and Turkey follow with the same 61% compliance rate, while Bulgaria sets to 50%.

The company size appears to play a role in the level of fulfilment of horizontal *acquis* provisions as well.



In fact, 68% of medium-sized and big companies have been assessed as conforming to the three major *acquis* areas mentioned above, *vis à vis* 54% of micro and small companies. Furthermore, the ratio of these latter revealing major difficulties with the knowledge and implementation of all EU-based rules related to health and safety at work, consumer protection, and the environment is five-fold with respect to medium-sized and big companies.

HEALTH, HYGIENE AND SAFETY AT WORK

This section of the toolkit translated the EU legislation regarding the safety of workers at the work place, use of equipment, health & safety signs, exposure to biological or chemical agents, etc.

Work safety proved to be the main area for improvement. On the one hand, the lack of implementation in this field seems to be related to the financial implications (i.e. training employees periodically on safety rules is expensive). On the other hand, some entrepreneurs have highlighted the need for an attitude change on the side of the workforce, referring to the fact that workers often seemed to be reluctant to wear the protection equipment.

Additionally, companies showed some difficulties in using the proper health and safety signs.

Finally, an interesting case emerged in Bulgaria, where a few companies pointed to the fact that the national legislation seemed to insist on an additional safety sign, and would not accept the EU standard ones only.

CONSUMER PROTECTION

This section of the toolkit translated the EU legislation regarding product safety and liability, consumer contracts, advertising, labelling, etc.

In general, the participating companies had high quality criteria and possessed ISO 9001:2000 and HACCP certification.

On the subject of labelling, companies seemed to require additional information. This might, therefore, be an area for tailor-made, intensive training.

The last data that surfaced from the audits was that companies were not used of employing distance contracts nor comparative advertising.

EU ENVIRONMENT LEGISLATION

This section of the toolkit translated the EU environment legislation regarding waste management, bio fuels, noise pollution, etc.

The checklist dealing with environmental law overall proved to be the most problematic one.

Some questions emerged about the applicability of such legislation; not only because of transitional periods granted to the most recent EU Member States but also because of apparently missing national legislation.

The specific provisions on packaging waste were not well understood by all companies. In most cases, the deadline for implementing the green dot on packaging on the products was unclear.

Finally, entrepreneurs globally proved to have little knowledge about the prevention of noise pollution.



CONCLUSION

The 410 enterprises of various sizes and sectors which went through the whole *acquis* audit exercise participated on a purely voluntary basis. Thus, one might argue that the findings here reported mostly reflect the situation of enterprises that are either already operating in or eager to penetrate the EU Single Market.

As a matter of fact, companies that had experience with exporting to the EU proved to have their products generally *acquis*-compliant and to possess ISO and EN standards. This could also explain why the participating Turkish and Croatian enterprises showed a level of compliance similar or even higher to the ones from the most recent EU Member States. Evidently, products originated from the above-mentioned candidate countries are checked even before they enter the EU market, that is at customs. Therefore, they have the highest incentives to fulfil the necessary regulations. The second test, which is the same for companies based in both the EU and non-EU countries, comes on the market itself, and it is dictated by consumers' choice.

Secondly, both the EU experts who conducted the pilot visits and the local Chamber experts who carried out the subsequent visits, highlighted the fact that in a substantial number of cases, companies were in fact implementing EU directives but without being aware that they were in fact obeying to EU standards and regulations. This implies that a better communication and publicity of initiatives originated in Brussels ought to be carried out at the national and local levels.

Thirdly, but less surprisingly, medium-sized companies appeared to be generally better prepared than small companies. The explanation for this might be that medium-sized companies have more resources and human capital to be devoted to research into and *acquis* compliance actions.

Finally, it is important to mention the auditors' remark according to which most companies that were well informed realized that fulfilling the *acquis* requirements was not just an additional responsibility but also strengthened their competitiveness in the EU as well as in global markets. As a matter of fact, during the discussions carried out within the *acquis* audit exercise, even companies from the candidate countries which did not export primarily to the EU seemed to be aware that such requirements would become essential even for trading anywhere else in the world.





PART 2: AUDIT ASSESSMENT

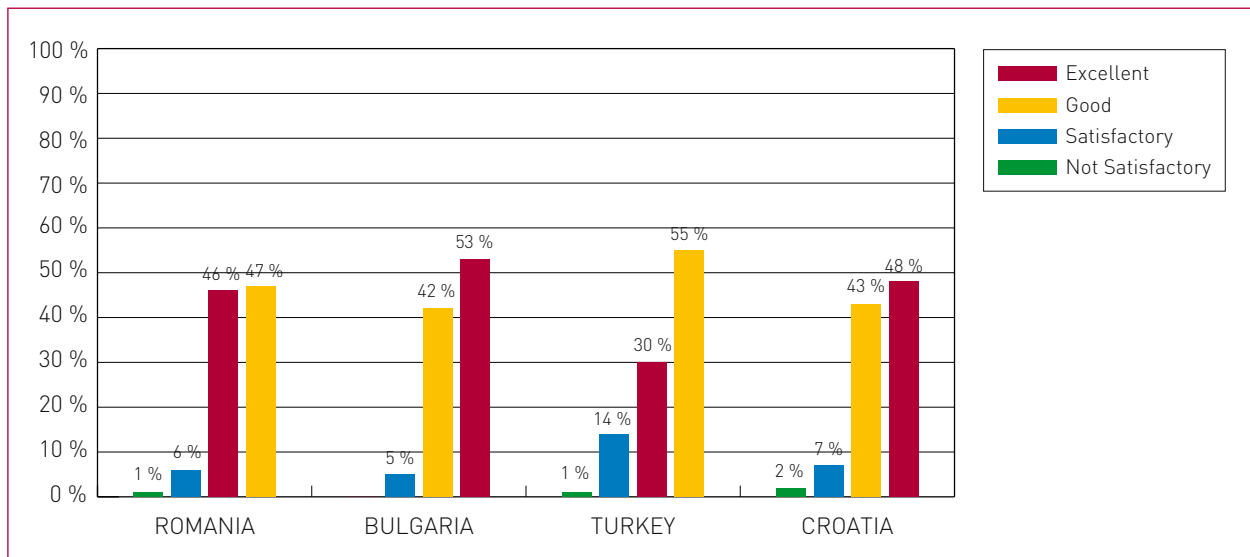
Once the programme completed, each participating company was asked to fill in an evaluation questionnaire to assess the *acquis* audit exercise in all its components.

Below are the main findings summarised.

GENERAL APPRECIATION OF THE PROGRAMME

The vast majority of companies found the programme either “excellent” or “good”. Bulgarian entrepreneurs tended to be the most enthusiastic, with 53% of them judging the audit exercise as “excellent”, closely followed by the Croats (48%) and Romanians (46%).

GENERAL COMMENT ON THE QUALITY OF THE PROGRAMME



QUOTES

“Very good opportunity for small companies to receive information about EU standards.”

“I found the audit very instructive and useful for our company.”

“This activity will be a good new direction of the Chamber’s practice.”

“The programme was something we were trying to get information about for a long time, like the EU standards we have to adopt, rules and regulations.”

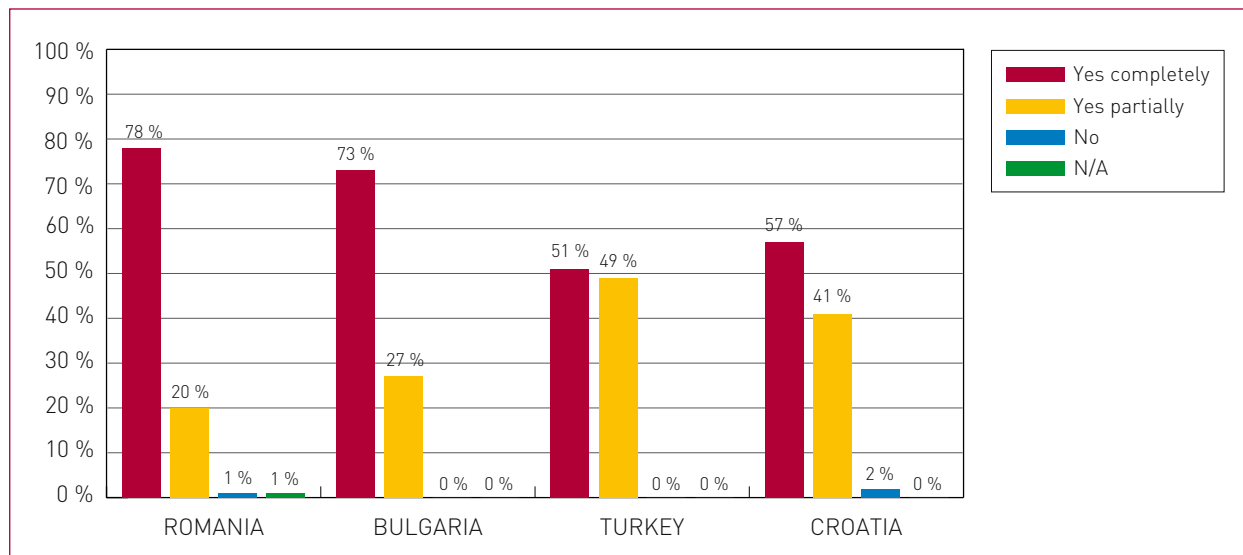
EXPECTATIONS AND RESULTS

As it can be visually grasped from the chart below, most companies considered this programme as corresponding to their expectations in helping them comply with the *acquis communautaire*.

In all the beneficiary countries, the complete satisfaction rate did not go below 51%.

In Romania and Bulgaria especially, a sizeable majority (respectively 78% and 73%) claimed that the programme was fully in line with their needs.

HAVE YOUR EXPECTATIONS BEEN FULFILLED?



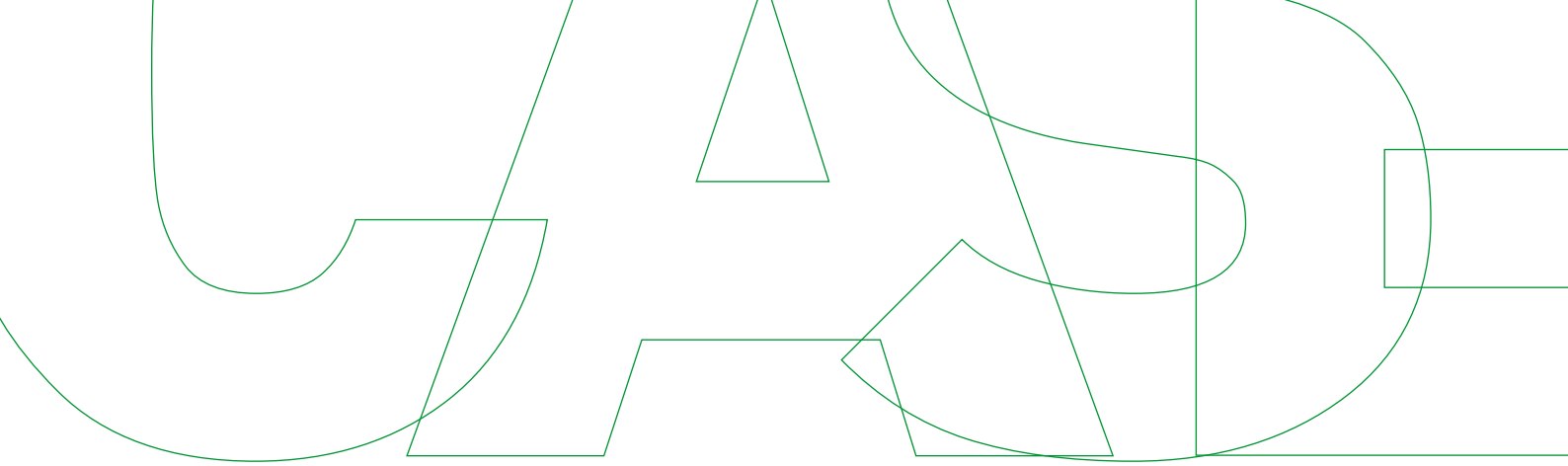
QUOTES

"We received useful information and a very complete perspective of the applicable legislation in what concerns [our sector]."

"Yes, we decided to get member of the Chamber after this initiative."

"Yes, actually we received more information than we expected. We didn't know how many directives exist in EU in [our] field."

"It would be useful for us to know about the documents and exact information to be provided to the official standardisation and certification bodies"



COUNTRY-SPECIFIC - BULGARIA

■ YOUR MOTIVATION FOR PARTICIPATING IN THIS PROGRAMME

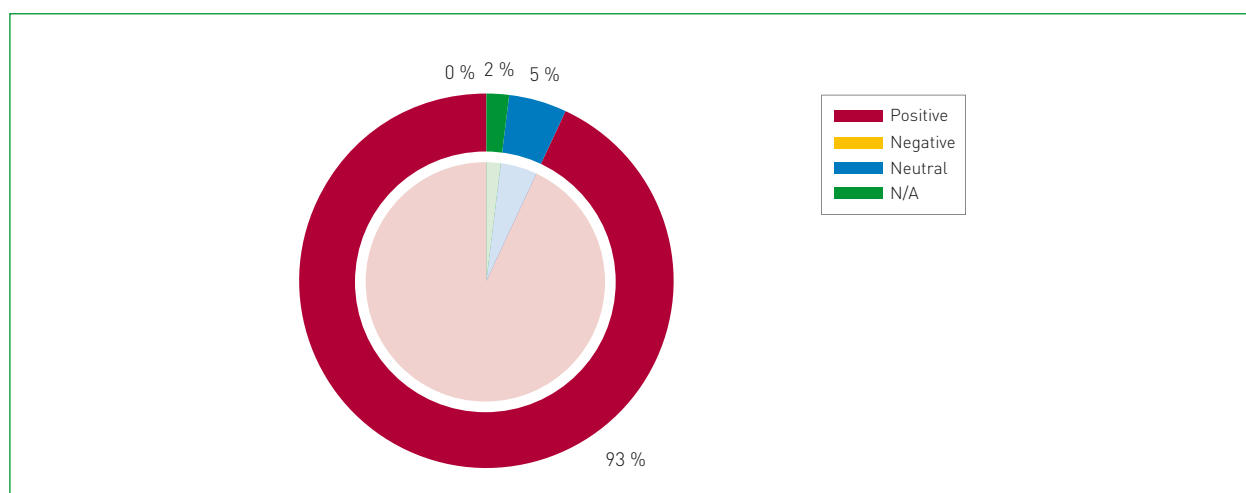
"The program presented a good opportunity for us to receive valuable information free of charge."

"Good idea to check our progress in fulfilment of acquis requirements under the guidance of the Chambers of Commerce and Industry's experts."

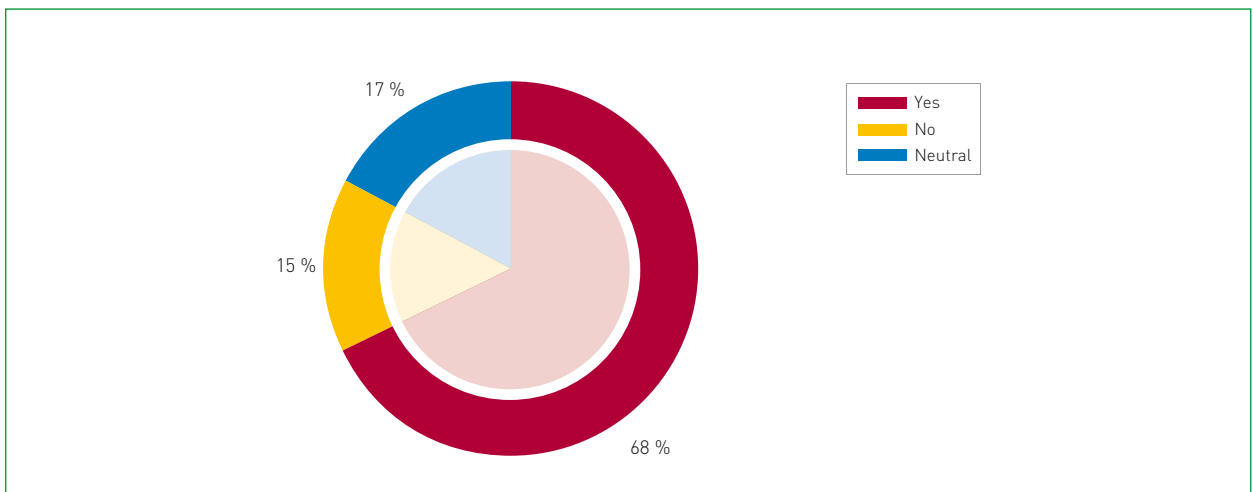
"We wanted to gain knowledge in the field of the EC law regulations and the current Bulgarian rules."

"We want to achieve the best quality and safety of our products and services. We have ISO certificate and every additional step to improve our activity is a benefit to be re-certified during the audits."

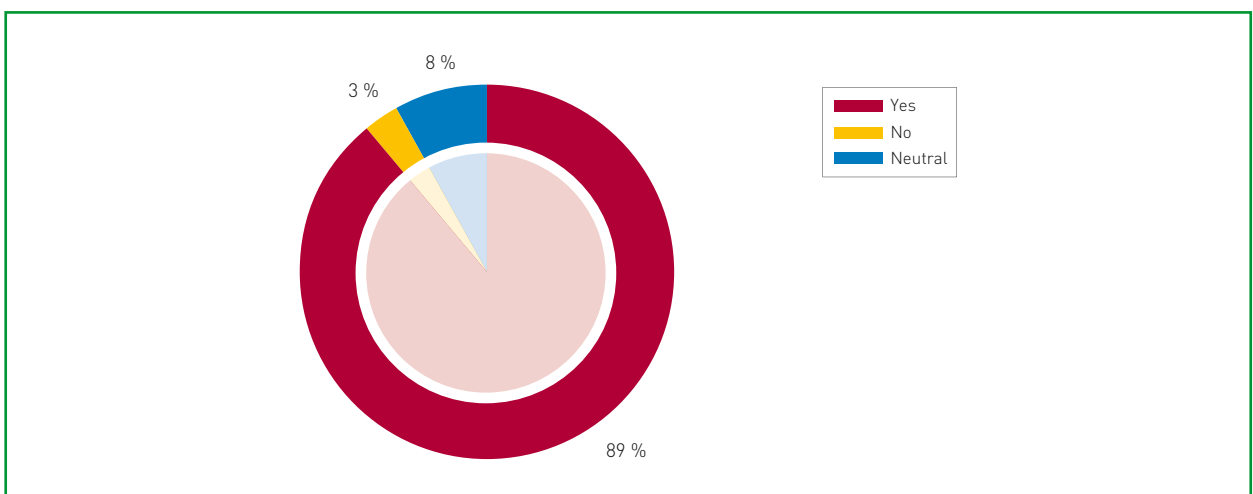
■ YOUR OPINION IN RELATION TO THE ORGANISATION OF THE FIELD VISIT:



■ ARE THE CHECKLISTS RELEVANT TO YOUR COMPANY ACTIVITIES?



■ WAS THE VISIT USEFUL FOR YOU?



■ HOW COULD IT HAVE BEEN MORE USEFUL?

"I think you were more than helpful to provide all the information we needed."

"To be followed by an other visit in the future in order to keep us informed for further amendments in the legislation."

"Organisation of annual audits which will help us to be up to date with the EU requirements in (our) field."

"The qualification of the Experts must continue, to have more projects like this one."

"More support by the International experts and Consultants in the different fields of the Audit with deeper knowledge."

■ ADDITIONAL COMMENTS/ SUGGESTIONS

"To have more project developing the Chamber's staff competence and knowledge, in order to be more useful to the business."

"We would like to receive information about laws and rules in Bulgaria."

"To describe into corresponding questions which Bulgarian institution is responsible about giving a methodological assistance, about reinforcement of European standards, which have not Bulgarian analogue."

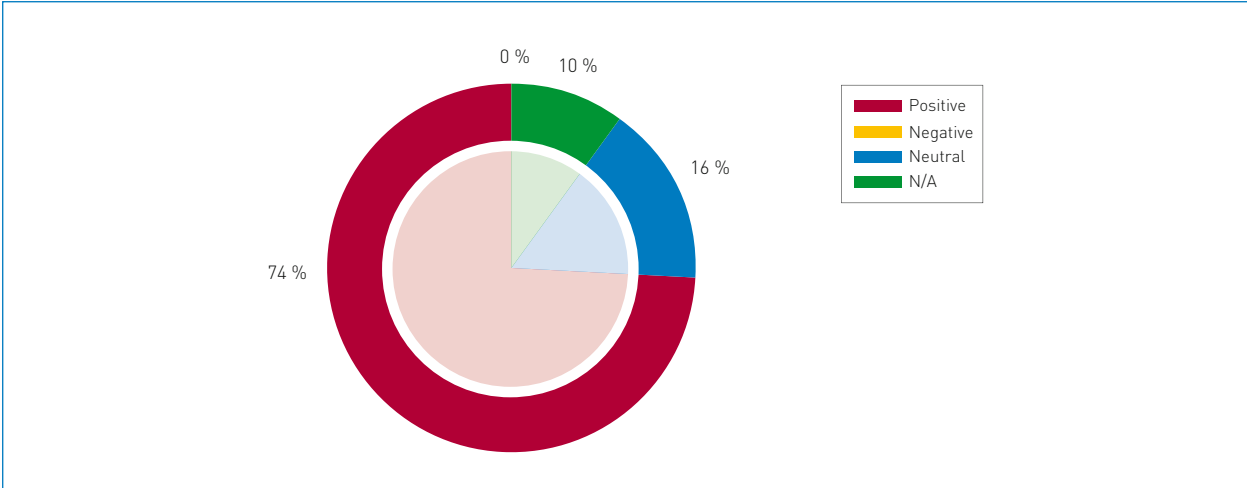
"Very useful, we have now a better idea for the EU regulations and can adjust our activity more strictly to it. We believe we have better chance to step on the EU markets."

COUNTRY-SPECIFIC - CROATIA

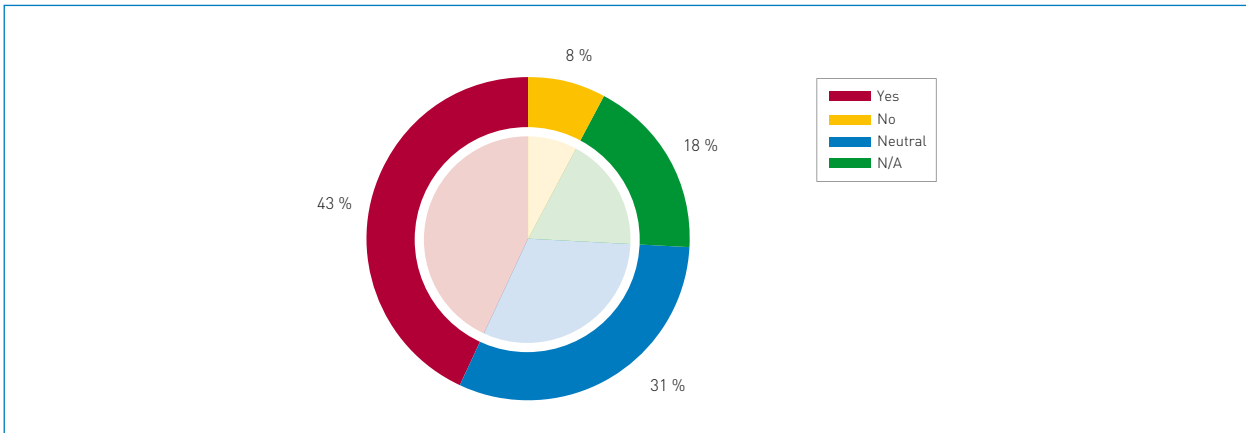
■ YOUR MOTIVATION FOR PARTICIPATING IN THIS PROGRAMME

- "To get more information and update on EU legislation."*
- "To check compliance with EU standards, regulations."*
- "To improve our business."*
- "To prepare for EU market."*

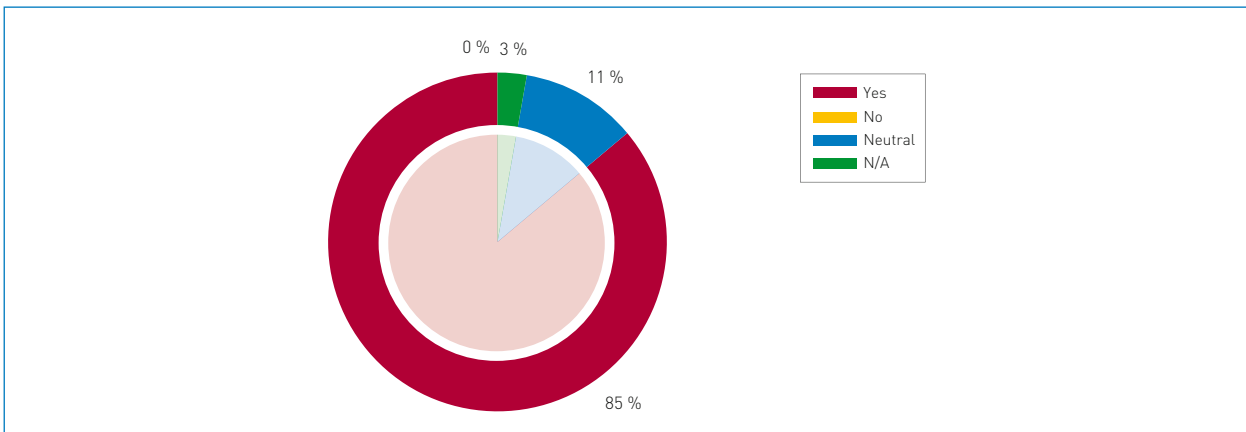
■ YOUR OPINION IN RELATION TO THE ORGANISATION OF THE FIELD VISIT:



■ ARE THE CHECKLISTS RELEVANT TO YOUR COMPANY ACTIVITIES?



■ WAS THE VISIT USEFUL FOR YOU?



■ HOW COULD IT HAVE BEEN MORE USEFUL?

"To have more time."

"To organize workshops/ seminars."

"It would be nice if we had more experts from different fields."

"It couldn't have been more useful that it was."

■ ADDITIONAL COMMENTS/ SUGGESTIONS

"Definitely, it has given us the insight in future and present actions that need to be taken."

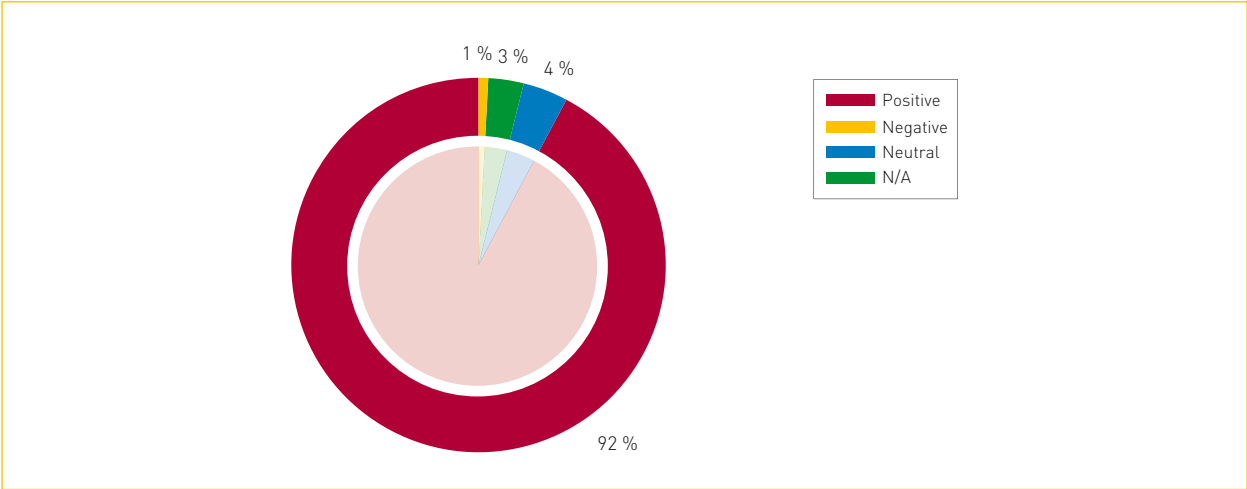
"Yes but we hope we won't stop in the future."

COUNTRY-SPECIFIC - ROMANIA

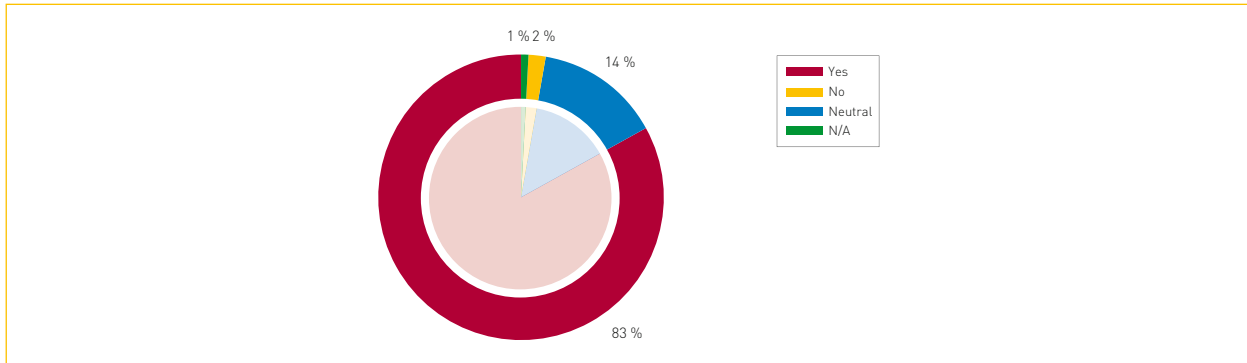
■ YOUR MOTIVATION FOR PARTICIPATING IN THIS PROGRAMME

- "As the legislation is in continuous change we considered it useful to be as completely informed as possible."*
- "We intend to increase the market and to export [...]"*
- "We are very interested in improving the quality of our products."*
- "I accepted to take part in this program as all the topics it deals with are of interest to our business."*
- "To check if the company respects the European laws."*

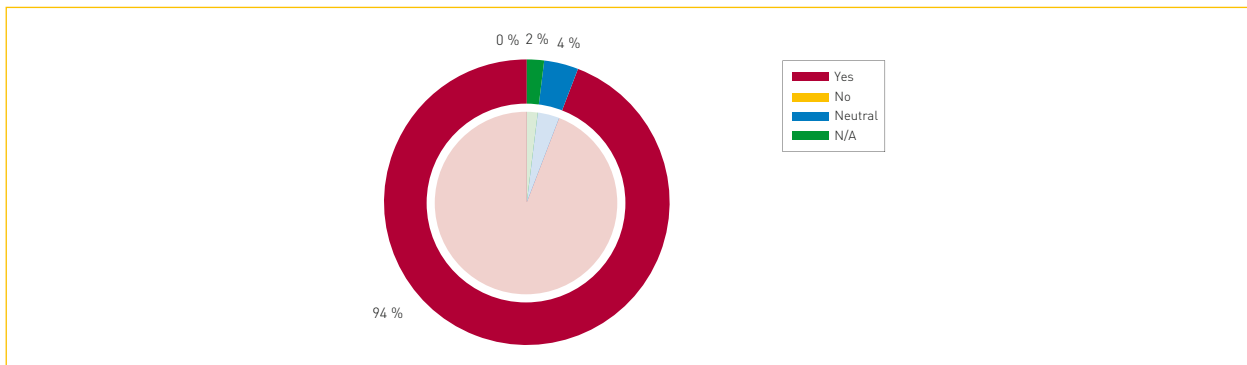
■ YOUR OPINION IN RELATION TO THE ORGANISATION OF THE FIELD VISIT:



■ ARE THE CHECKLISTS RELEVANT TO YOUR COMPANY ACTIVITIES?



■ WAS THE VISIT USEFUL FOR YOU?



■ HOW COULD IT HAVE BEEN MORE USEFUL?

“If the programme had happened before Romania joined the EU.”

“The programme will be useful if the Chamber from Sibiu together with EUROCHAMBRES continue to keep the companies informed about the changes that will affect the legislation.”

“For a 3 hours discussion over the topic and the proposals made in the report, we consider that we achieved a good evaluation of the company on the subject. We will discuss during the Chamber meetings the next steps.”

“It was ok for the time being but we think it would be useful to repeat this visit and follow the evolution of the system.”

■ ADDITIONAL COMMENTS/ SUGGESTIONS

“It would be interesting to participate in a seminar about EU marking.”

“I encourage the Chambers of Commerce to do more progress like this one and to offer more support for the companies.”

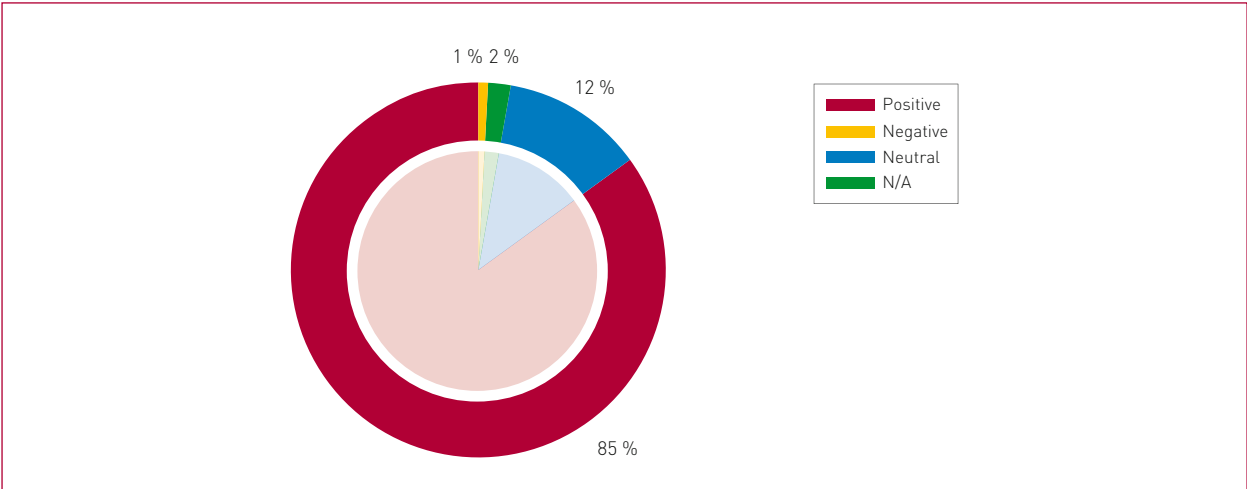
“It was a good occasion for us to receive a comprehensive list of relevant EU legislation, very useful for us in this post-accession period.”

COUNTRY-SPECIFIC - TURKEY

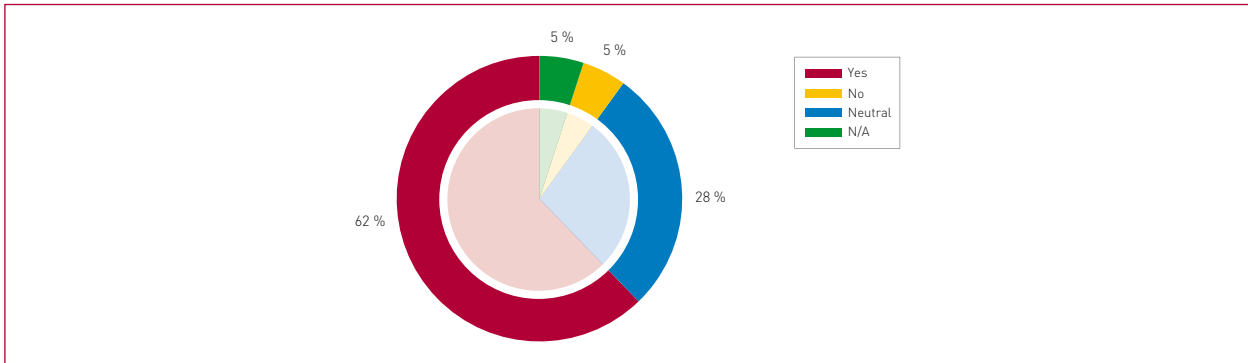
■ YOUR MOTIVATION FOR PARTICIPATING IN THIS PROGRAMME

- "To contribute to and improve the activities of our chamber and to learn more about the acquis."*
- "We are an exporting company and it is important for us to learn EU rules in our field."*
- "To gain the relevant information about the EU legislation and successfully implement that legislation within the company."*
- "To know and apply the EU directives in order to fasten the membership period."*
- "We have desired to view how far we were standing to the EU acquis communautaire."*
- "To discover our mistakes and missing points about the acquis."*

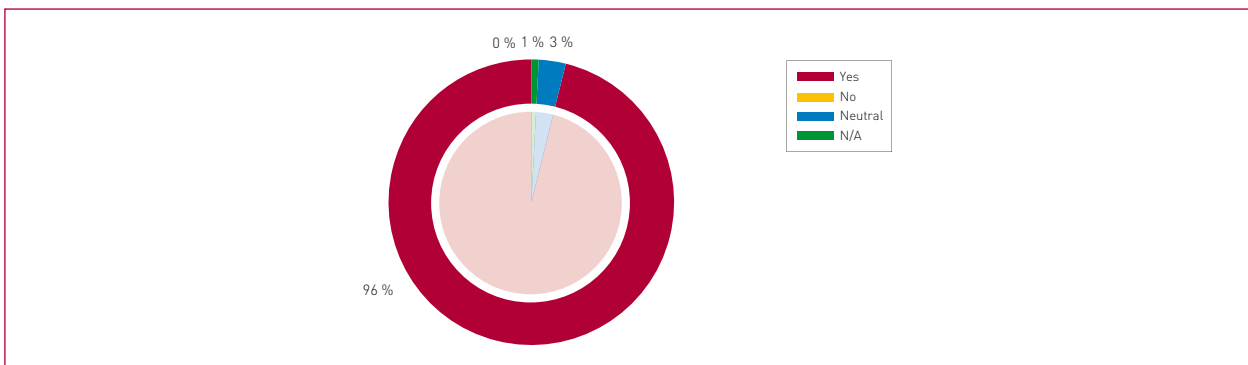
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■ WAS THE VISIT USEFUL FOR YOU?



■ HOW COULD IT HAVE BEEN MORE USEFUL?

"If we had more educational meeting consultancy about new regulations it would be more useful."

"2-3 days of training program could be given on our subject."

"I think consultant should explain subjects with examples and practical solution which we don't know about some EU legislations."

"Team could be composed by more people to have more information."

"Cooperation with the EU countries or the companies in the framework of CASE as Romania, Bulgaria... etc concerning the troubles, issues and examples of solutions."

"The programme was already good enough."

■ ADDITIONAL COMMENTS/ SUGGESTIONS

"Auditors should organize routine visits to the companies and inform (them on) the changes in the legislations."

"It would be useful to have such evaluations and information periodically."

"It would be more useful to list all the relevant legislation title by title on a separate page."

"The project is useful to get information and compare the legislation in Turkey and in Europe."

"However the spectra of the sectors in the checklists and legislations shall be more detailed."

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