



Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Decision	2007/0278(COD) Procedure completed
European Year for Combating Poverty and Social Exclusion (2010)	
Subject 4.10.04.01 Programmes and actions for gender equality 4.10.05 Social inclusion, poverty, minimum income 4.10.06 People with disabilities 4.10.07 The elderly	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	EMPL Employment and Social Affairs		23/01/2008
		PPE-DE PANAYOTOPOULOS-CASSIOTOU Marie	
	Committee for opinion	Rapporteur for opinion	Appointed
	FEMM Women's Rights and Gender Equality		22/01/2008
		PSE GERINGER DE OEDENBERG Lidia Joanna	
Council of the European Union	Council configuration	Meeting	Date
	Employment, Social Policy, Health and Consumer Affairs2893		02/10/2008
	Employment, Social Policy, Health and Consumer Affairs2876		09/06/2008
European Commission	Commission DG	Commissioner	
	Employment, Social Affairs and Inclusion	ŠPIDLA Vladimír	

Key events			
11/12/2007	Legislative proposal published	COM(2007)0797	Summary
31/01/2008	Committee referral announced in Parliament, 1st reading		
06/05/2008	Vote in committee, 1st reading		Summary
08/05/2008	Committee report tabled for plenary, 1st reading	A6-0173/2008	
09/06/2008	Debate in Council	2876	
16/06/2008	Debate in Parliament		
17/06/2008	Results of vote in Parliament		
17/06/2008	Decision by Parliament, 1st reading	T6-0286/2008	Summary
02/10/2008	Act adopted by Council after Parliament's 1st reading		

22/10/2008	Final act signed		
22/10/2008	End of procedure in Parliament		
07/11/2008	Final act published in Official Journal		

Technical information

Procedure reference	2007/0278(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Decision
Legal basis	EC Treaty (after Amsterdam) EC 137-p2
Stage reached in procedure	Procedure completed
Committee dossier	EMPL/6/57475

Documentation gateway

Legislative proposal		COM(2007)0797	12/12/2007	EC	Summary
Document attached to the procedure		SEC(2007)1661	12/12/2007	EC	
Document attached to the procedure		SEC(2007)1662	12/12/2007	EC	
Committee draft report		PE400.715	13/03/2008	EP	
Committee opinion	FEMM	PE402.537	03/04/2008	EP	
Amendments tabled in committee		PE404.796	16/04/2008	EP	
Committee report tabled for plenary, 1st reading/single reading		A6-0173/2008	08/05/2008	EP	
Economic and Social Committee: opinion, report		CES0997/2008	28/05/2008	ESC	
Text adopted by Parliament, 1st reading/single reading		T6-0286/2008	17/06/2008	EP	Summary
Committee of the Regions: opinion		CDR0057/2008	18/06/2008	CofR	
Commission response to text adopted in plenary		SP(2008)4439	16/07/2008	EC	
Draft final act		03645/2008/LEX	22/10/2008	CSL	
Follow-up document		COM(2012)0107	15/03/2012	EC	Summary

Additional information

National parliaments	IPEX
European Commission	EUR-Lex

Final act

[Decision 2008/1098](#)
[OJ L 298 07.11.2008, p. 0020](#) Summary

European Year for Combating Poverty and Social Exclusion (2010)

PURPOSE: to designate 2010 as the European Year for combating poverty and social exclusion.

PROPOSED ACT: Decision of the European Parliament and of the Council

BACKGROUND: an estimated 78 million people are currently living at risk of poverty in the EU. Deep poverty continues to cause concern and the number of people suffering from absolute poverty has increased. The fight against poverty and social exclusion is a core objective of the EU. Indeed, the 2000 Lisbon Strategy calls upon the Commission to tackle policies that have a 'decisive impact on the eradication of poverty' by 2010. The European Commission's 'Social Reality Stocktaking Consultation', begun in 2006, is a sign of the importance the Commission attaches to addressing old and new forms of poverty and social exclusion in Europe. In its 2005-2010 Social Agenda, the Commission announced a proposal to designate 2010 as the European Year for combating poverty and social exclusion to complement action being undertaken under the Open Method of Coordination.

CONTENT: the purpose of this proposal is to designate 2010 as the European Year for combating poverty and social exclusion. It intends to reaffirm and strengthen the initial political commitment, made in Lisbon 2000, to make a 'decisive impact on the eradication of poverty'. The European Year should raise public awareness of poverty and exclusion in Europe as well as conveying the message that poverty and exclusion are disruptive to social and economic development. In designating 2010 as the European Year for combating poverty and social exclusion, the EU will be reaffirming its commitment to solidarity, social justice and greater cohesion. The proposed budget is 17 million EUR over the period 1 January 2009 to 31 December 2010 (for further details, please refer to Financial Statement).

Four specific objectives are foreseen. They are:

- recognition: recognising the rights of those living in poverty and social exclusion to live in dignity and to play a full part in society;
- ownership: increasing public ownership of social inclusion policies and actions as well as emphasising everyone's responsibility to tackle both poverty and marginalisation;
- cohesion: promoting a more cohesive society, by raising public awareness of the social benefits to eradicating poverty; and
- commitment: reiterating the EU's commitment to fight poverty and social exclusion.

Actions: Actions on a Community scale (as set out in part I of the Annex) may be subsidised up to 80% or give rise to procurement contracts financed from the general budget of the EU. This will include, for example, organising solidarity actions relating to poverty alleviation and social inclusion; the development of a logo for the European Year; an information campaign at a Community level with a national level etc. Actions at local, regional or national level may be co-financed from the general budget of the EU by up to a maximum of 50% of the total eligible costs of the actions implemented in accordance with the procedure set out in part II of the Annex. These types of actions will include mutual learning seminars or other events connected to the preparation of EU-level initiatives such as the yearly European Round Table on Poverty and Social Exclusion.

The year will focus on a number of themes including:

1. child poverty and the intergenerational transmission of poverty;
2. an inclusive labour market;
3. lack of access to education and training;
4. the gender dimension of poverty;
5. access to basic services;
6. overcoming discrimination and promoting the integration of immigrants and the social and labour market inclusion of ethnic minorities; and
7. addressing the needs of disabled people and other vulnerable groups.

Implementation: The themes will be adapted by the Member States as well as by regional and local governments. The proposal provides for a Committee, made up of Member State representatives, in order to assist the Commission in the implementation of activities relating to the European Year for combating poverty and social exclusion. Each Member State will be asked to submit a national Programme for implementing the European Year. These Programmes will incorporate the overall objectives and essential principles as defined in the Decision establishing the European Year and as developed in the Strategic Framework Document. National Implementing Bodies (NIBs) as well as the National Advisory Groups (NAG) will also play a crucial role in the implementation of the core themes.

At a European level the designated year should offer added value by:

- raising overall public awareness of the causes, prevalence and multiple facets of poverty in today's Europe. The European social model will be highlighted and its achievements emphasised;
- stimulating a debate on ways to include those excluded in society as a whole and to allow a broader range of stakeholders to become involved in expressing their views on how to tackle poverty and exclusion, how to publicise their actions; and on how to reinforce and exchange concrete proposals on this issue;
- promoting a more cohesive society and fostering stronger links and synergies with EU initiatives and programmes, including the Structural Funds;
- ensuring a strong political commitment on the part of EU actors to eradicate poverty and social exclusion, in continuity with commitments entered into under the Open Method of Coordination on Social Protection and Social Inclusion.

Participating countries: The European Year will be open to the Member States; candidate countries benefiting from a pre-accession strategy; the countries of the western Balkans; EFTA States that are parties to the EEA Agreement; and those countries participating in the European Neighbourhood Policy (ENP). The Commission will also work closely with other international organisations such as the Council of Europe, the International Labour Organisation and the United Nations.

Follow-up: The Commission will submit a report to the Council and the European Parliament by 31 December 2011 on the implementation, results and overall assessment of the actions.

The Committee on Employment and Social Affairs adopted the report by Marie PANAYOTOPOULOS-CASSIOTOU ((EPP-ED, EL) approving, under 1st reading of the codecision procedure, the proposal for a decision of the European Parliament and of the Council on the European Year for Combating Poverty and Social Exclusion (2010).

The main amendments adopted by the committee can be summarised as follows:

Review of objectives: MEPs emphasise the objectives and guiding principles that must underlie the implementation of the European Year; they stress, in particular, the values to be taken into consideration when meeting the objectives of the European Year, focusing on social exclusion and:

- the recognition of rights in light of respecting fundamental rights, by paying particular attention to vulnerable groups;
- shared responsibility and partnership by increasing public ownership of social inclusion policies and actions, emphasising both collective and individual responsibility in the fight against poverty and social exclusion and promoting the involvement of all public and private actors, inter alia through pro-active partnerships;
- participation by creating opportunities for contributions by all citizens, in particular people with direct or indirect experience of poverty;
- cohesion by emphasising the quality of skills and employment, the well-being of children, social well-being and equal opportunities for all (with a view to indicating the multidimensional aspects of poverty);
- commitment by reiterating the strong political commitment of the EU and the Member States to eradicate poverty and social exclusion and by promoting this commitment through concrete actions at all levels of governance.

All of these objectives shall be reflected in the implementation priorities set out in the annexes.

Types of action to take: MEPs readjust the content of the actions set out in the framework of the European Year and envisage 3 main types of action by highlighting the need to act at national, regional and European level:

- meetings and events at Community and national level;
- information, promotional and educational campaigns at Community and national level;
- surveys and studies based on gender-disaggregated data collection on a Community or nationwide scale, as well as the development of multi-dimensional comparable indicators.

Consideration of specific risks: MEPs ask that the European Year take into account the different risks and dimensions of poverty and social exclusion experienced by women and men, specifically in single-parent families which are particularly exposed to the risk of social exclusion and that gender be taken into consideration in the implementation of its activities.

Involvement of persons confronted with poverty and of the relevant organisations: MEPs call on stakeholders working with people living in poverty to contribute to the implementation of the European Year. The involvement of civil society organisations and organisations defending or representing the interests of those who experience poverty should take place when drawing up the national programme of the European Year.

Implementation: MEPs call on the national implementing bodies to provide opportunities for pre-financing and co-financing to facilitate the participation of small and medium-sized non-governmental organisations, in particular. In general, the committee also asks that the results of previous European Years be taken into account in order to prevent a doubling of projects and that national, regional and local authorities work together with all relevant actors, as well as the Member States, when discussing and implementing the various actions of the European Year.

Report: MEPs also call for the report envisaged by the Decision to contain information concerning the upholding of the principle of equality between the sexes in the course of the European Year, as well as an assessment of the way in which the European Year has been of benefit to vulnerable groups.

Financial envelope: MEPs confirm the envelope proposed by the Commission of EUR 17 000 000 (EUR 6 500 000 of which shall be for 2009).

Annexes: lastly, MEPs align the amendments proposed in the body of the text with the content of the annexes by specifying, for example: (i) the involvement of partner charities; (ii) the link with the UN Millennium Development Goals (MDGs); (iii) the protection of fundamental rights that are the result of serious poverty (in particular, by promoting a study on this issue); (iv) the mainstreaming of multi-dimensional aspects of poverty in the policies envisaged in the framework of the European Year (by including, for example, early school leavers and the long-term unemployed, by tackling job insecurity, and seeking to offer equal access to education and lifelong learning including access to ICTs, social protection systems, the quality of social and health services as well as housing,?); (v) certain rates of funding.

European Year for Combating Poverty and Social Exclusion (2010)

The European Parliament adopted by 635 votes to 29, with 10 abstentions, a legislative resolution amending, under 1st reading of the codecision procedure, the proposal for a decision of the European Parliament and of the Council on the European Year for Combating Poverty and Social Exclusion (2010).

The report had been tabled for consideration in plenary by Marie PANAYOTOPOULOS-CASSIOTOU (EPP-ED, EL) on behalf of the Committee on Employment and Social Affairs.

The European Parliament did not follow the text adopted by the committee responsible. It adopted a number of new compromise amendments incorporating the position of the following political groups: EPP-ED, PES, ALDE, Greens/EFA, GUE/NGL. These amendments can be summarised as follows:

Objectives and Guiding Principles: the Parliament states that the objectives and guiding principles of the European Year shall be as follows:

(a) Recognition of Rights: Parliament believes that it is necessary to recognise the fundamental right of people in a situation of poverty and social exclusion to live in dignity and to play a full part in society. The European Year will increase public awareness of the situation of people experiencing poverty, particularly that of groups or persons in vulnerable situations, and will help to promote their effective access to social, economic and cultural rights as well as to sufficient resources and quality services. The European Year will also help to combat stereotypes and stigmatisation;

(b) Shared responsibility and participation: Parliament insists on increased public ownership of social inclusion policies and actions, emphasising both collective and individual responsibility in the fight against poverty and social exclusion, as well as the importance of promoting and supporting voluntary activities. The European Year will promote the involvement of public and private actors, inter alia through pro-active partnerships. It will foster awareness and engagement and create opportunities for contributions by all citizens, in particular people with direct or indirect experience of poverty;

(c) Cohesion: Parliament aims to promote a more cohesive society by raising public awareness of the benefits for all of a society where poverty is eradicated, fair distribution is supported and no-one is marginalised. The European Year will foster a society that sustains and develops quality of life, including quality of skills and employment, social well-being, including the well-being of children, and equal opportunities for all. It will, moreover, ensure sustainable development and solidarity between and within generations and policy coherence with EU action worldwide;

(d) Commitment and concrete action: Parliament reiterates the strong political commitment of the EU and the Member States to make a decisive impact on the eradication of poverty and social exclusion and promoting this commitment and actions at all levels of governance. Building upon the achievements and potential of the OMC on Social Protection and Social Inclusion, the European Year will strengthen the political commitment, by focusing political attention and mobilising all interested parties, to the prevention of and fight against poverty and social exclusion and give further impetus to the Member States' and the European Union's action in this field.

When implementing these objectives, the Community and the Member States should take into account the priorities listed in Part IV of the Annex.

Content of actions: Parliament stresses that the actions at Community and national level designed to meet the objectives may include the following in particular:

- a) meetings and events;
- b) information, promotional and educational campaigns;
- c) surveys and studies on a Community or nationwide scale, based on gender-disaggregated data collection where appropriate .

All actions addressed to a wider public should be easily accessible to all, including people experiencing poverty and people with disabilities.

Gender mainstreaming: the Parliament insists that the European Year shall take into account the different risks and dimensions of poverty and social exclusion experienced by women and men. The Community and the Member States should take account of gender mainstreaming in the implementation of the European Year.

Implementation: the European Parliament asks the Commission to conduct a regular exchange of views with stakeholders including those working with people living in poverty, particularly at European level, on the design, implementation, follow-up and assessment of the European Year. The European Commission shall, as appropriate, cooperate with other EU institutions, bodies and agencies.

The National Implementing Body shall closely consult and cooperate with a broad range of relevant stakeholders, including civil society organisations and organisations defending or representing the interests of those who experience poverty and social exclusion, the social partners, and regional and local authorities. This collaboration shall intervene when discussing and implementing the various actions of the European Year.

Report: the Parliament calls for the report envisaged by the Decision to contain information concerning the upholding of the principle of equality between the sexes in the course of the European Year, as well as an assessment of the way in which the European Year has been of benefit to vulnerable groups.

Financial envelope: MEPs confirm the envelope proposed by the Commission of EUR 17 million (EUR 6.5 million of which shall be for 2009).

Annexes: lastly, the European Parliament includes a series of amendments to the annexes to the proposed decision. It insists in particular on Annex IV concerning the priorities for the European Year Activities. The European Year should focus around the following themes:

- promoting multidimensional integrated strategies to prevent and reduce poverty, in particular severe poverty, and approaches which would be mainstreamed across all relevant policy areas;
- fighting child poverty including the intergenerational transmission of poverty as well as poverty within families, paying special attention to large families, single parents and families caring for a dependent person, as well as poverty experienced by children in institutions ;
- promoting inclusive labour markets, addressing in-work poverty and the need to make work pay;
- eradicating disadvantages in education and training, including digital literacy training and promoting equal access for all to ICTs, with particular focus on the specific needs of disabled people;
- tackling the gender and age dimensions of poverty;
- ensuring equal access to adequate resources and services, including decent accommodation, health and social protection;
- facilitating access to culture and leisure opportunities;
- overcoming discrimination and promoting the social inclusion of immigrants and ethnic minorities;
- promoting integrated approaches to active inclusion;
- addressing the needs of people with disabilities and their families, the homeless, as well as other groups or persons in vulnerable situations.

European Year for Combating Poverty and Social Exclusion (2010)

PURPOSE: to designate 2010 as the European Year for Combating Poverty and Social Exclusion.

LEGISLATIVE ACT: Decision No 1098/2008/EC of the European Parliament and of the Council.

BACKGROUND: this Decision declares 2010 the European Year for Combating Poverty and Social Exclusion. It refers to the fact that significant parts of the EU population are still suffering from deprivation or limited and unequal access to services, or are excluded from society. The Joint Report on Social Protection and Social Inclusion 2008 highlights the fact that 78 million people in the EU live at risk of

poverty, 19 million of whom are children. The gender gap is approximately 2%. The European Year may help to stimulate such multidimensional policies as well as the further development of relevant indicators. It should boost active inclusion policies as a means of preventing poverty and social exclusion and should help to promote best practices in this field within the OMC. It should also continue the best practice derived from the previous years.

CONTENT: following the agreement reached at 1st reading with the European Parliament, the Council adopted unanimously this Decision declaring 2010 the European Year for Combating Poverty and social exclusion.

The objectives and guiding principles of the European Year are as follows:

- recognising the right of people in a situation of poverty and social exclusion to live in dignity and to play a full part in society. The European Year will also help to combat stereotypes and stigmatisation;
- increasing public ownership of social inclusion policies and actions, emphasising both collective and individual responsibility in the fight against poverty and social exclusion, as well as the importance of promoting voluntary activities;
- promoting a more cohesive society by raising public awareness of the benefits for all of a society where poverty is eradicated, fair distribution is enabled and no one is marginalised;
- reiterating the strong political commitment of the EU to the fight against poverty and social exclusion and promoting this commitment and actions at all levels of governance.

The actions designed to meet these objectives include meetings and events, information, promotional and educational campaigns and surveys and studies. The priorities for action are set out in the text.

The European Year will take account of the different risks and dimensions of poverty and social exclusion experienced by women and men. The Community and Member States must take account of gender mainstreaming in the implementation of the European Year.

Actions on a Community scale may be subsidised up to 80%, while actions at local, regional or national level may be co-financed from the general budget of the European Union up to a maximum of 50% of the total eligible costs.

The financial envelope for the implementation of the actions for the period 1 January 2009 to 31 December 2010 shall be EUR 17 000 000, of which EUR 6 500 000 shall be for the period until 31 December 2009.

Participation in the European Year should be open to the Member States, the European Free Trade Association (EFTA) States that are parties to the European Economic Area (EEA) Agreement, in accordance with the provisions of that Agreement, to the candidate countries benefiting from a pre-accession strategy and countries from the Western Balkans, in line with the conditions laid down in their respective agreements, and to the countries covered by the European Neighbourhood Policy (ENP).

By 31 December 2011, the Commission shall produce a report on the implementation, results and overall assessment of the actions and also provide information on how the gender dimension has been mainstreamed in the activities of the European Year and how the European Year has been of benefit to groups or individuals in vulnerable situations.

ENTRY INTO FORCE: 27/11/2008.

European Year for Combating Poverty and Social Exclusion (2010)

The Commission reports on the implementation, results and overall assessment⁷ of the 2010 European Year for Combating Poverty and Social Exclusion (EY2010), established by Decision No 1098/2008/EC. The report offers an overview of the implementation, results and overall achievements of the European Year, building on the conclusions of an external evaluation.

Financial execution: a budget of EUR 17.25 million went towards activities in 29 participating countries (EU 27 plus Iceland and Norway) and at European level.

Member States: National Implementing Bodies (NIBs) coordinated the EY2010 and managed EU funding at country level, in accordance with a National Programme devised in consultation with key stakeholders.

Overall, the 29 NIBs (27 Member States, Norway and Iceland) were granted a total of EUR 9.27 million from the EU budget, following the indirect centralised management procedure. In each country, the amount received had to be matched, at least, by a level equivalent to the EU grant. Some countries provided more than was requested. In addition, private funding was secured by calls for proposals, with a variable percentage co-funding requirement.

EU level: a budget of EUR 8 million was dedicated to initiatives at European level, most of them key European level activities. In the main they were fully funded, while others (opening and closing conferences) were 80 % co-financed. The report gives the key figures regarding the EY2010:

- around 900 co-funded activities promoted either by NIBs or by stakeholders; at least another 1800 national and local activities using the logo;
- around 40 EU events (organised by EU bodies or in partnership with large events);
- 164 Ambassadors (160 at national level and 4 at European level);
- 49 million viewers and listeners reached by broadcasted reports;
- over 400 000 unique visitors to the website;
- over 10 000 printed/online articles;
- 1200 entries to the Journalist Award competition and 60 winners;
- over 60 videos produced at EU level;
- 200 photographs from 18 European countries participating in the Art Partner Project;

total budget of EUR 26.25 million.

Achievements of EY2010: the EY2010 succeeded in injecting new momentum into the fight against poverty and social exclusion in Europe. At a particularly challenging time for the economy and society, it opened many peoples eyes to the reality of poverty and social exclusion in Europe, while triggering the need to find innovative, more efficient programmes.. The report highlights the following:

-A firm political commitment, despite a difficult economic context: the fight against poverty and social exclusion was acknowledged to be one of the key priorities of the Europe 2020 strategy. For the first time ever, this commitment is linked to a numerical target, namely to lift at least 20 million people out of poverty and social exclusion by 2020. The EY2010 also contributed to domestic policy developments beyond Europe 2020, as a number of countries took this opportunity to develop or implement new policy initiatives, and to strengthen links with other policy themes (such as health, justice, antidiscrimination and finance).

However, while these developments represent a step forward in reinforcing the EU and Member States commitment, they have to be seen in the light of the situation of the most vulnerable, which in many cases deteriorated in 2010.

-Development of new partnerships and alliances: the European Year provided a significant incentive to strengthen partnerships and involve new players, from the local to the European level. These alliances were built primarily between stakeholders (in particular NGOs and foundations) but also involved institutional players at various levels (local authorities, academics, cultural organisations, schools, etc.).

Moreover, the EY2010 provided an impetus to overcome traditional boundaries by involving players who, although perhaps less directly engaged in addressing poverty and social exclusion, still have a critical impact (e.g. business, media, public authorities beyond social inclusion departments, etc.). In some countries the involvement of the EY2010 Ambassadors has had a significant role in this respect. However, despite some positive examples, opportunities for strengthening links with social partners and the private sector were not fully exploited.

-Meeting the need for better communication: data show that information on the Year reached about one tenth of Europeans through the broadcast media, helping to raise awareness of the various faces of poverty in Europe and the EUs role. The EY2010 also generated wide press coverage. The initiatives impact on deconstructing stereotypes is more difficult to assess. Nevertheless, a number of key activities sparked off a necessary discussion on how best to report on a complex issue by combining the interests of those in poverty with the constraints of increasingly demanding journalistic work.

-Towards greater participation by those experiencing poverty: the European Year partly lived up to expectations by giving the floor to men and women directly concerned, making their voices heard in key events (opening and closing conferences, grassroots events, popular universities) and media work (video, conference on perceptions of poverty) and enhancing their presence as participants in such events.

-Complementing existing EU initiatives: the Year complemented existing EU initiatives and programmes in the field of social inclusion and reducing inequalities, such as the PROGRESS programme.

-Development of innovative approaches: a number of innovative approaches were tested during the Year: (i) using social media for communication; (ii) engaging with journalists; (iii) advanced participatory approaches to policy planning; (iv) evidence-based social policy and social entrepreneurship. Some initiatives forged links with other policy areas, namely health, justice and finance. The impact of these innovations is potentially significant and they could be further developed. However, current budget consolidation efforts will be a significant obstacle to any scaling up.

-Gender Mainstreaming: provisions were put in place to take the gender dimension into account, for example, in the governance of the Year and indirect evidence suggests that gender specific issues such as single parenthood and homelessness were addressed in a balanced manner.

The focus must now shift to keeping up the momentum initiated by the Year. With this end in view, the Commission will work together with the Council, the European Parliament and all key stakeholders to turn to account the instruments provided by the Europe 2020 strategy and the [European Platform against Poverty and Social Exclusion](#).

Subsequent European Years ([Volunteering in 2011](#), [Active Ageing and Solidarity between Generations in 2012](#), and the [European Year of Citizens in 2013](#)) have close links with the themes addressed in 2010 and the lessons learned from the EY2010 could be applied in preparing and implementing them.