

DECISION OF THE EUROPEAN PARLIAMENT**of 5 May 2010****on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2008**

(2010/538/EU)

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2008,
 - having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2008, together with the Agency's replies ⁽¹⁾,
 - having regard to the Council's recommendation of 16 February 2010 (5827/2010 — C7-0061/2010),
 - having regard to Article 276 of the EC Treaty and Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽²⁾, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work ⁽³⁾, and in particular Article 14 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002 ⁽⁴⁾, and in particular Article 94 thereof,
 - having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0069/2010),
1. Grants the Director of the European Agency for Safety and Health at Work discharge in respect of the implementation of the Agency's budget for the financial year 2008;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the Director of the European Agency for Safety and Health at Work, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

The President

Jerzy BUZEK

The Secretary-General

Klaus WELLE

⁽¹⁾ OJ C 304, 15.12.2009, p. 49.⁽²⁾ OJ L 248, 16.9.2002, p. 1.⁽³⁾ OJ L 216, 20.8.1994, p. 1.⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.

RESOLUTION OF THE EUROPEAN PARLIAMENT**of 5 May 2010****with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2008**

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2008,
 - having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2008, together with the Agency's replies ⁽¹⁾,
 - having regard to the Council's recommendation of 16 February 2010 (5827/2010 — C7-0061/2010),
 - having regard to Article 276 of the EC Treaty and Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽²⁾, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work ⁽³⁾, and in particular Article 14 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002 ⁽⁴⁾, and in particular Article 94 thereof,
 - having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0069/2010),
- A. whereas the Court of Auditors states that it has obtained reasonable assurances that the annual accounts for the financial year 2008 are reliable and that the underlying transactions are legal and regular,
- B. whereas on 23 April 2009 Parliament granted the Director of the European Agency for Safety and Health at Work discharge in respect of the implementation of the Agency's budget for the financial year 2007 ⁽⁵⁾, and in its resolution accompanying the discharge decision drew attention, inter alia, to the fact that the Court of Auditors had issued a positive statement of assurance and had made no observations;
1. Expresses its satisfaction that the Court of Auditors has declared the Agency's annual accounts for the financial year 2008 to be legal and regular;

⁽¹⁾ OJ C 304, 15.12.2009, p. 49.

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ OJ L 216, 20.8.1994, p. 1.

⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.

⁽⁵⁾ OJ L 255, 26.9.2009, p. 195.

Performance

2. Congratulates the Agency on having significantly improved its financial management over the last three years; encourages it to continue to strive for the highest standards in budgetary planning, implementation and control;
3. Congratulates the Agency, in particular, on the completion of Phases I and II of the European Survey of Enterprises on New and Emerging Risks (ESENER), on the establishment of a network of European organisations which can provide occupational safety and health economic incentives, and on the establishment of a risk-assessment resource database for the Healthy Workplaces Campaign 2008/2009;
4. Calls on the Agency to set out, in a table to be annexed to the Court of Auditors' next report, a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess its performance from one year to the next more effectively;

Governance of the Agency

5. Finds the Agency's governance costs to be not insignificant, as it has an 84-member Governing Board and employs 64 staff (figures for the 2008 financial year);

Operating appropriations carried over

6. Notes that the Agency carried forward EUR 3 400 000 (44 % of its operating appropriations) of which approximately EUR 1 000 000 concerned commitments which were entirely related to 2009; emphasises that this state of affairs is also at odds with the principle of annuality; calls, therefore, in the interests of sound financial management, for the budget forecasts to be adjusted to reflect actual needs; notes the Agency's reply, however, which argues that the complexity of the projects meant that it took much longer than originally anticipated to finalise them; congratulates the Agency nevertheless on improving its monitoring and planning of operational expenditure to avoid committing significant funds at the year-end;

Procurement procedures

7. Notes the irregularity identified by the Court of Auditors with respect to a procurement procedure (use of a framework contract beyond its maximum value); emphasises, in particular, that the Agency should have launched a new public procurement procedure for a new framework contract as soon as possible; takes note nevertheless of the Agency's justification which emphasises the need to make further use of this framework contract to replace the subsidy scheme without it impacting adversely on the Agency's activities;
8. Expects the Agency to resolve the problem of using a public procurement framework contract beyond its maximum value, in order to give effect to European budgetary law;

Human resources

9. Notes that, according to the 2008 activity report, 64 persons were employed by the Agency at the end of the year;

Internal audit

10. Acknowledges that the Agency has implemented 19 of the 33 recommendations made by the Internal Audit Service (IAS) since 2006; notes that, of the 14 which have still not been implemented, 6 are considered to be very important and concern the management of the stakeholders' expectations and the implementation of certain internal control standards (i.e. dealing with individual file problems, the annual report on internal control and promoting internal control procedures);

11. Notes that a risk-assessment exercise was conducted in the last quarter of 2008 to determine the audit priorities and the IAS audit plan for the next three years;
12. Refers, for other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 5 May 2010 ⁽¹⁾ on the performance, financial management and control of the agencies.

⁽¹⁾ Texts adopted, P7_TA(2010)0139. See page 241 of this Official Journal.

DECISION OF THE EUROPEAN PARLIAMENT**of 5 May 2010****on the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2008**

(2010/539/EU)

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2008,
 - having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2008, together with the Agency's replies ⁽¹⁾,
 - having regard to the Council's recommendation of 16 February 2010 (5827/2010 — C7-0061/2010),
 - having regard to Article 276 of the EC Treaty and Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽²⁾, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work ⁽³⁾, and in particular Article 14 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002 ⁽⁴⁾, and in particular Article 94 thereof,
 - having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0069/2010),
1. Approves the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2008;
 2. Instructs its President to forward this Decision to the Director of the European Agency for Safety and Health at Work, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

The President
Jerzy BUZEK

The Secretary-General
Klaus WELLE

⁽¹⁾ OJ C 304, 15.12.2009, p. 49.

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ OJ L 216, 20.8.1994, p. 1.

⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.