

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 04/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Director of the European Foundation for Living and Working Conditions (EUROFOUND) in respect of the implementation of the budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Foundations accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution](#) on performance, financial management and control of EU agencies:

- **Budget and Financial management:** Members note from its AAR that the Foundation had an execution rate of 98 % in terms of committed appropriations. They also note that the utilisation of appropriations carried over from 2009 to 2010 amounted to 96,1 % in payment terms compared to 94,2 % in 2009;
- **Performance:** Members underline that the main activity of the Foundation is to contribute to the establishment of better living and working conditions by increasing and disseminating knowledge relevant to this subject through networks and surveys. They observe that 68 % of the Foundation's staff is allocated to these operative activities while the rest of staff is allocated to administrative tasks. They consider it therefore of high importance for the discharge authority to assess the efficiency and the effectiveness of the surveys' management process in the Foundation. However, there are a few weaknesses in the Foundations activities. They therefore call on the Foundation to put in place written procedures describing its core activities;
- **Internal audit:** Members note that the Internal Audit Service (IAS) was not able to perform certain checks due to a limited availability of key Foundation staff during the audit engagement and incomplete documentation of the surveys management. They therefore call on the Foundation to take immediate steps in this regard and to inform the discharge authority of the measures taken.