

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

2011/2214(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision to grant discharge 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. This decision also approves the closure of the Agency's accounts.

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, Parliament adopted a resolution containing a series 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.

These recommendations may be summarised as follows:

- **Budget and Financial management:** Parliament notes from its AAR that the Foundation had an execution rate of 98 % in terms of committed appropriations. It also notes 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;
- **Foundation's Advisory Committees:** Parliament notes that the Foundation's Advisory Committees, responsible for the Governing Board giving input to the preparation and evaluation phases of surveys, do not have Terms of Reference nor Rules of Procedure for the organisation of their meetings. It considers that these deficiencies may lead to a misunderstanding of the roles and responsibilities of the Advisory Committees with detrimental effects on the preparation of the surveys. They call therefore on the Foundation to address this situation and inform the discharge authority on the measures taken in this respect;
- **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.