

P7_TA(2014)0318

2012 discharge: European Maritime Safety Agency

1. European Parliament decision of 3 April 2014 on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2012 (C7-0296/2013 – 2013/2218(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety Agency for the financial year 2012, together with the Agency's replies¹,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to 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 Communities², and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency⁴, and in particular Article 19 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 Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶, and in particular Article 108 thereof,

¹ OJ C 365, 13.12.2013, p. 165.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 208, 5.8.2002, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

⁶ OJ L 328, 7.12.2013, p. 42.

- 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 Transport and Tourism (A7-0196/2014),
1. Grants the Executive Director of the European Maritime Safety Agency discharge in respect of the implementation of the Agency's budget for the financial year 2012;
 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 Executive Director of the European Maritime Safety Agency, 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).

2. European Parliament decision of 3 April 2014 on the closure of the accounts of the European Maritime Safety Agency for the financial year 2012 (C7-0296/2013 – 2013/2218(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety Agency for the financial year 2012, together with the Agency's replies¹,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to 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 Communities², and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency⁴, and in particular Article 19 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 Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶, and in particular Article 108 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 Transport and Tourism (A7-0196/2014),

¹ OJ C 365, 13.12.2013, p. 165.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 208, 5.8.2002, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

⁶ OJ L 328, 7.12.2013, p. 42.

1. Approves the closure of the accounts of the European Maritime Safety Agency for the financial year 2012;
2. Instructs its President to forward this Decision to the Executive Director of the European Maritime Safety Agency, 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).

3. European Parliament resolution of 3 April 2014 with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2012 (C7-0296/2013 – 2013/2218(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety Agency for the financial year 2012, together with the Agency's replies¹,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to 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 Communities² ("the Financial Regulation"), and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency⁴, and in particular Article 19 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 Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶, and in particular Article 108 thereof,
- having regard to its previous discharge decisions and resolutions,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,

¹ OJ C 365, 13.12.2013, p. 165.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 208, 5.8.2002, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

⁶ OJ L 328, 7.12.2013, p. 42.

- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Transport and Tourism (A7-0196/2014),
- A. whereas according to its financial statements, the budget of the European Maritime Safety Agency (“the Agency”) for the financial year 2012 was EUR 55 127 505, representing a decrease of 2,33 % compared to 2011; whereas the Agency's entire budget derives from the Union budget,
- B. whereas the Court of Auditors has stated that it has obtained reasonable assurances that the Agency’s annual accounts for the financial year 2012 are reliable and that the underlying transactions are legal and regular,
1. Emphasises the Agency’s vital role as guarantor of maritime safety in Europe, with its competences having been expanded following the adoption of its new basic regulation in February 2013; stresses in this respect that the Agency has to be given the financial, material and human resources it needs to perform its tasks successfully;

Follow-up of the 2011 discharge

2. Notes from the Court of Auditors’ report that the status of one corrective action taken in response to the previous year's comments is marked as 'ongoing', one is marked as 'completed' and one is marked as partially 'completed' and partially 'outstanding';
3. Acknowledges from the Agency that:
- year-end procedures implemented for the analysis of outstanding budget commitments were fine-tuned in 2012, having resulted in the cancellation of the outstanding balances on commitments not related to existing legal obligations,
 - a consolidated set of guidelines on conflicts of interest, which complement the rules of the Staff Regulations, has been prepared and made available to the Agency's staff and furthermore, training on ethics and integrity is provided in-house and is compulsory to all staff;

Comments on the legality and regularity of transactions

4. Notes with concern that the Court of Auditors’ annual audit has found a budget commitment amounting to EUR 800 000 which was not related to an existing legal commitment and was thus irregular; notes the response from the Agency explaining that this irregularity was caused by a delay in the signing of a contract; reminds the Agency, nevertheless, of its duty to ensure that its annual accounts are in order and welcomes in this respect its decision to introduce annual budget analysis procedures in order to prevent the recurrence of this type of situation;

Budget and financial management

5. Notes that the budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 94 % and that the payment appropriations execution rate was 89 %;
6. Reminds the Agency that it has a duty to ensure all possible efficient savings and an intelligent use of existing administrative structures so that it can carry out its newly assigned competences without an undue budget increase, being mindful of the fact that it must avoid

unnecessary duplications of the work of national authorities;

Commitments and carryovers

7. Acknowledges that the Court of Auditors' annual audit has found no notable issues as regards the level of carry-overs in 2012; commends the Agency for adhering to the principle of annuality and for the timely execution of its budget;

Transfers

8. Notes with satisfaction that according to the annual activity report as well as the Court of Auditors' audit findings, the level and nature of transfers in 2012 have remained within the limits of the financial rules; commends the Agency for its good budgetary planning;

Procurement and recruitment procedures

9. Notes that for the year 2012, neither sampled transactions nor other audit findings have led to any comments on the Agency's procurement procedures in the Court of Auditors' annual audit report;
10. Notes with concern that the Court of Auditors identified shortcomings in the transparency of two recruitment procedures carried out during the first half of 2012, for which the questions for written tests and interviews, as well as their weightings, were not prepared before the examination of the applications and threshold scores to be included on a list of suitable candidates were not prepared before the examination of the applications; acknowledges, however, that following the Court of Auditors' comments from last year, the Agency implemented corrective measures and no such weaknesses were found for the two audited recruitment procedures carried out in the second half of 2012;

Prevention and management of conflicts of interests and transparency

11. Acknowledges that the Agency adopted a policy for the avoidance of conflicts of interests in safety assessment and inspection activities in April 2012, as well as a conflicts of interests policy for the members of the Administrative Board in November 2013;
12. Observes that the CVs and declarations of interests of the members of the Administrative Board, the Executive Director and the senior management are not publicly available; calls on the Agency to remedy the situation as a matter of urgency;

Comments on internal controls

13. Notes with concern that accounting procedures and information in respect of costs for internally generated intangible assets are not fully reliable; expects the Agency to implement corrective measures and inform the discharge authority on the results;

Internal audit

14. Acknowledges from the Agency that in 2012 the Commission's Internal Audit Service (IAS) carried out an audit to assess and provide assurance on the adequacy and effective application of the internal control systems related to business continuity management of the Agency, which led to three important recommendations, and that the Agency prepared a detailed action plan approved by the IAS; notes that the IAS also performed a follow-up of

past audits, which concluded that 17 out of 20 recommendations have been adequately implemented;

Performance

15. Requests that the Agency communicate the results and impact its work has on the European citizens in an accessible way, mainly through its website;

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16. Refers, in respect of the other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 3 April 2014¹ on the performance, financial management and control of the agencies.

¹ Texts adopted, P7_TA(2014)0299.