

ANNEX II: REFERENCES TO THE 2018 DISCHARGE DOCUMENTS

Item	Reference	Text
1.	Paragraph 3	Regrets, as a general observation, that chapter 10 'Administration' of the Court's 2018 Annual Report has a rather limited scope and conclusions, notwithstanding the fact that the Multiannual Financial Framework Heading 5 'Administration' is considered to be low risk;
2.	Paragraph 4	Notes that the Court selected a sample of 45 transactions from the Multiannual Financial Framework Heading 5 'Administration' for all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under Heading 5, which represents 6,3 % of the Union budget; notes that the Court's work indicates administrative expenditure as low risk; considers, however, that the number of transactions selected in relation to the 'other institutions' is not sufficient and asks the Court to increase the number of transactions to be examined by at least 10 %;
3.	Paragraph 4	Welcomes the intention of the Court of Auditors (the "Court") to move towards an attestation methodology by which the Court gathers sufficient and appropriate evidence to reach a conclusion on the assurance expressed by the responsible entity; recalls the finding of the Court that the quality and reliability of national authorities needs to be quickly improved and that attestation methodology should take account of these facts; recommends that the Court complements its random checks with a risk-based approach so that its reports on error rates pay more attention to areas where problems are most likely to arise;
4.	Paragraph 8	Welcomes the intention expressed by the Court to provide the discharge authorities with an assessment covering both compliance and performance dimensions, for each Union policy, following the chapter-by-chapter budget headings in its annual report;
5.	Paragraph 9	Encourages the Commission and the Court to accelerate the discharge process to n+1;
6.	Paragraph 33	Welcomes the outstanding work done by the Court whose work and special reports are an essential tool to the European transparency and good governance; notes all the recommendations done by the Court in the 2018 special reports and calls on the European institutions to implement them quickly;
7.	Paragraph 39	Notes that where payments are made on the basis of cost reimbursements, the Court estimates the rate of error at 4,5 % (compared to 3,7 % in 2017 and 4,8 % in 2016) whilst the rate of error of entitlement payments was below the materiality threshold of 2 % excluding some rural development schemes; regrets that the error rate is not clearly quantified for the entitlement payments;
8.	Paragraph 43	Points out that, for 2018, the Court presented an error rate per policy area but did not estimate levels of error for areas of expenditure under MFF headings 3 Security and citizenship and 4 Global Europe; asks the Court to consider whether the audit of a representative sample size from under these two headings could be helpful for the evaluation of financial transactions; notes, further, that the Court did not issue specific error rates regarding rural development and market operations in CAP, neither did it issue individual error rates for the European Social Fund (ESF), the European Regional and Development (ERDF) fund and the Cohesion Fund (CF); suggests that the Court consider revising its sampling strategy in order to ensure better comparability from one year to another;
9.	Paragraph 44	Regrets that the Court did not estimate levels of error for areas of expenditure, under MFF headings 3 Security and citizenship and 4 Global Europe; considers

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		that, although the figures under these headings are relatively low, they are of particular political importance; stresses that the audit of a representative sample size from under these two headings is essential for a rigorous and independent evaluation of financial transactions, as well as for better oversight on the use of Union funds by the Parliament, and calls on the Court to provide data on the error rate for payments under these headings in its next annual reports;
10.	Paragraph 45	Notes that the Court audited transactions worth a total of EUR 120,6 billion and that 'Natural resources' makes up the largest share of the overall population (48 %), while the weight of MFF 1b 'Cohesion' is relatively small (around 20 %); notes the distribution of the audited population, considering the very high error rate for Cohesion; suggests the Court to consider both the share of the total Union expenditure and error related risk when deciding on the division of the next audit share of the overall population;
11.	Paragraph 46	Is surprised that the Court decided that natural resources should make up the largest share of the Court's overall audit population for its annual financial and compliance audit examination whilst the CAP direct payments are not prone to errors; notes, however, that in the area of direct payments several cases of conflict of interests, organised crime and corruption have been made public and been followed by audits of the Commission; calls more adequate measure to be taken by the Commission and the Member States to prevent and resolve cases which put at risk the CAP;
12.	Paragraph 47	Points out that the Court audit population for cohesion differed from previous years and consisted of final payments for the period 2007 to 2013 and expenditure covered by accounts accepted on an annual basis by the Commission for the period 2014 to 2020; suggests that this means that the Court tested transactions for which all relevant corrective actions had been implemented at Member State level; regrets that despite this audit approach the error rate was quantified in a very high level of 5 %;
13.	Paragraph 51	Regrets the fact that the Court has not audited the Annual Management and Performance Report (AMPR); points out, however, that the Court examined some annual activity reports (AARs), and, in particular, those of DG AGRI, DG DEVCO, DG ECHO, DG NEAR, DG EMPL and DG REGIO;
14.	Paragraph 78	Calls on the Commission, in accordance with Article 247 of the Financial Regulation, to align quickly its methodology to the one used by the Court and to provide the budgetary control authority with only one error rate corresponding to the risk at payment (error rate at payment); calls on the Commission to disclose separately an estimate of the future corrections (residual error rate); urges the Commission to apply a coherent terminology across all DGs when reporting on these two estimates; calls for the progress in the matter in question to be provided to the Parliament until 30 June 2021;
15.	Paragraph 81	Calls on the Court to: (a) examine and review both parts of AMPR in its annual report; and (b) examine whether, in the AARs of the DGs, the materiality threshold used to trigger the reservations mechanisms should be expressed as risk at payment instead of RER;
16.	Paragraph 97	Recalls that at present, EIB Group operations that are not financed by the Union budget but which serve the same Union objectives do not come under the Court audit mandate; points out that this means that the Court is unable to provide a

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		full picture of the links between EIB Group operations and the Union budget; in particular, supports the Court's request to audit the EIB's non-Union budget related operations; calls for the renewal of the tripartite agreement between the Commission, the EIB and the Court , due in 2020, to include provisions giving the Court greater access to EIB operations' auditing with the view to improving external scrutiny; furthermore, calls on the EIB group to render the following more transparent: economic operations, its use of the Union budget guarantee, the additionally of EIB operations and possible future plans for a development subsidiary at the EIB; calls for a Memorandum of Understanding between the EIB and the Parliament to improve Parliament's access to EIB documents and data related to strategic orientation and financing policies in order to strengthen the Bank's accountability;
17.	Paragraph 106	Welcomes, and follows with great interest, the intention of the Court to update its assessment of performance of the Union spending in its annual report and, in particular, to present for each MFF heading a chapter on compliance and performance;
18.	Paragraph 168	Is of the opinion that any programmes, actions or projects of the EIB family co-financed by the Union budget should be audited by the Court ;
19.	Paragraph 182	Calls on the Court to extend the performance coverage in its annual report, for which the Court's special reports are a valuable source of information; in this context, welcomes the proposals made on 19 November 2019 in Luxembourg during the visit of the Committee on Budgetary Control;
20.	Paragraph 186	Remarks that the Common Provisions Regulation for 2014 - 2020 period (Article 71 of Regulation (EU) No 1303/20131) does not include provisions which define the achievement of results and their sustainability as criteria for durability of productive investments from the ERDF; notes the Court's observations about the sustainability and quality of those investments and reiterates its call for inclusion of the achievement of results as a core consideration in evaluating project durability which will allow to assess to what degree positive economic developments are fostered by a general economic upturn or by Union funding;
21.	Paragraph 189	Notes that the Commission does not share the assessment of the Court on three significant errors concerning the programming period 2014 to 2020 and two errors concerning the programming period 2007 to 2013; notes that the Commission refers to a diverging interpretation of applicable national or Union rules with an impact on the calculated error rate;
22.	Paragraph 200	Is concerned by the Court's conclusion that currently there is limited reliance on the work done by several audit authorities due to weaknesses in the audit authorities sampling method, its audit trail documentation and treatment of errors; expresses also concern that the Court cannot rely on the error rate presented by the Commission because it is based on expenditure which has not yet gone through the full control cycle and which expenditure is not the same as this audited by the Court ;
23.	Paragraph 201	Considers it unsatisfactory that the Court and the Commission use different methodologies to establish their respective opinion on the legality and regularity of financial transactions; they therefore arrive at different results for the RER: > 2 % (DG EMPL & DG REGIO), 5 % (Court); in this regard, requests that the Court provides not an RER but an Error rate at payments (before corrections are

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		applied), in order to improve the quality of the evaluation and the scrutiny of the Parliament;
24.	Paragraph 231	Calls on the Court to extend the performance coverage in its annual report, for which the Court's special reports are a valuable source of information; in this context welcomes the proposals made by the Court on 19 November 2019 visit of the Committee on Budgetary Control;
25.	Paragraph 289	Notes that the Court considered that the number of audited transactions in 2018 was not sufficient to estimate the level of error and that it took this decision following its general strategy to reduce its substantive testing and partially rely on the so-called "work of others"; proposes the Court to increase the number of audited transactions in order to provide an estimated level of error for the chapter Global Europe;
26.	Paragraph 290	Regrets that the Court considered that the number of audited transactions in 2018 was not sufficient to estimate the level of error and that it took this decision following its general strategy to reduce its substantive testing and partially rely on the so-called "work of others";
27.	Paragraph 330	Points out that the public and political interest in this area is far higher than its financial share; calls on the Court to consider auditing additional transactions and provide an estimated level of error for the chapter Security and Citizenship;
28.	Paragraph 343	Recommends that: – the Court continue to provide a separate chapter for security and citizenship in its annual report;
29.	Paragraph 412	Stresses that controls to prevent the misuse of Union funds must be intensified in line with proportionality; where the Court identifies serious weaknesses in the quality and reliability of the national audit authorities, Union controls need to be strengthened; points out that the Court should identify a total failure of the national audit authorities, the MFF for the programming period 2021 to 2027 and should provide mechanisms for the Commission to manage the allocation of funds;
30.	Paragraph 419	Stresses that public audit mandates should be established for all types of financing of Union policies at Union and national level; stresses that the Court should be appointed as the auditor of bodies set up to implement Union policies, including Union bodies and bodies created pursuant to agreements outside the Union legal order;
31.	Paragraph 455	Calls on the Court to draft a special report on land-grabbing and its potential impact on the CAP;
32.	Paragraph 3	Regrets, as a general observation, that chapter 10 'Administration' of the 2018 annual report of the Court of Auditors has a rather limited scope and conclusions, notwithstanding the fact that the Multiannual Financial Framework Heading 5 'Administration' is considered to be low risk;
33.	Paragraph 4	Notes that the Court of Auditors selected a sample of 45 transactions from the Multiannual Financial Framework Heading 5 'Administration' for all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under Heading 5, which represents 6,3 % of the Union budget; notes that the work of the Court of Auditors indicates administrative expenditure as low risk; considers, however, that the number of transactions

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		selected in relation to the 'other institutions' is not sufficient and asks the Court of Auditors to increase the number of transactions to be examined by at least 10 %;
34.	Paragraph 3	Stresses that the Court's budget is entirely administrative, being related to expenditure concerning persons working within the institution (Title 1), to buildings, to movable property equipment and to miscellaneous operating expenditure (Title 2); is concerned about the continuing budget overestimates for Title 2 with a commitment rate of 59,13 % (compared to 57,13 % in 2017) and a payment rate of 55,11 % (compared to 55,75 % in 2017);
35.	Paragraph 5	Regrets, as a general observation, that chapter 10 'Administration' of the Court's 2018 Annual Report has a rather limited scope and conclusions, notwithstanding the fact that the Multiannual Financial Framework Heading 5 'Administration' is considered to be low risk; requests that audit work for chapter 10 be broadened in order to review weaknesses in administrative expenditures in each institution;
36.	Paragraph 7	Welcomes the efforts made by the Court to publish its annual activity report by 5 May in the succeeding year and to adopt its final accounts by 31 May; agrees that the Court must be given the necessary time to carry out its audit work (as has been expressed in the Court's annual report on the implementation of the Union budget); suggests, however, that the Court discuss the matter further with Parliament's Committee on Budgetary Control and with other relevant actors in order to better assess the timeframe of the discharge procedure;
37.	Paragraph 8	Welcomes the provision of the table in the annual activity report showing the different service level agreements signed with the Commission and other institutions on matters such as human resources issues, translation and infrastructure and indicating their budgetary impact; notes with concern that the service agreement for the pay master office expenditure in relation to managing the Court's personnel files and management of missions increased to EUR 325 000 in 2018 (compared to EUR 180 000 in 2017) because of a new contract; reiterates the importance of inter-institutional cooperation;
38.	Paragraph 10	Notes that the Court decided to review the rules for the use of official vehicles and that according to the new rules the members and the secretary-general may use official vehicles for journeys other than those undertaken in the performance of official duties in return for a contribution of a fixed rate of EUR 100 per month plus certain costs and charges; notes that the Court expects significant savings compared to the situation under the existing rules; notes that the new rules apply from 1 January 2020; is of the opinion that the use of official vehicles for private use should not take place under any circumstances; considers that this practice may harm the reputation of the Court and, in general, of the Union institutions; asks the Court , therefore, to reconsider this subject and to keep Parliament informed;
39.	Paragraph 11	Notes that the Court adopted a new set of key performance indicators for the period 2018 to 2020 consisting of key performance indicators providing a broad overview of the dissemination, impact and perception of its work; notes that included among the key performance indicators are the Court's appearances in Parliament, the Council and in national parliaments, and the number of special reports published (rather than those merely adopted); welcomes the clear improvement in efficiency of the work of the Court , shown by the number of special reports increasing by 25 % since 2008 and, since 2017, appearances in Parliament increasing by 47 %, in Council by 39 % and in national parliaments by

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		164 %; invites the Court to consider including the audit's added-value into its key performance indicators and to report continually on the implementation of its recommendations;
40.	Paragraph 12	Welcomes the fact that the Court experiences a strong increase in media interest with particularly high coverage given to its special reports; welcomes the fact that the Court will continue to promote its publications through social media channels; notes with interest that most of the Court's publications are available on its website through a link called 'search publications'; notes that the reports with the most media coverage in 2018 were the special reports on the European high-speed rail network, on the operational efficiency of the European Central Bank's crisis management for banks and on the facility for refugees in Turkey; welcomes the Court's digital communication strategy for working with non-institutional stakeholders, such as think-tanks, NGOs, industry associations and academia (which can act as multipliers of the Court's messages); further encourages the use of free open-source self-hosted social network platforms, with particular regard to the data protection of users;
41.	Paragraph 15	Notes with concern that the Court selected a sample of 45 transactions (compared to 55 in 2017 and 100 in 2016) from the Multiannual Financial Framework Heading 5 'Administration' of all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under heading 5, which represents 6,3 % of the Union budget; notes that the Court's work indicates administrative expenditure as low risk; considers, however, that the number of transactions selected in relation to the 'other institutions' is not sufficient and asks the Court to increase the number of transactions to be examined by at least 10 %; asks the Court to consider presenting an independent annual report on the Union institutions (as it already does with regard to the Union agencies); asks the Court to keep Parliament informed of developments in that regard;
42.	Paragraph 17	Highlights the introduction of an attendance register to record the presence of members at meetings of the Court , its chambers and its committees (which has been effective since 1 January 2019); asks the Court to report on those matters to Parliament's Committee on Budgetary Control in its next annual activity report;
43.	Paragraph 18	Calls on the Court to establish procedures for maintaining a register of members' annual leave, sick leave and absence from work for other reasons in order to ensure that all leave taken by members is effectively recorded; stresses that the current practice could undermine the trust of Union citizens and the Union institutions in the Court ;
44.	Paragraph 21	Notes that the Court , within the framework of its internal control system, decided from February 2018 to delegate to the secretary-general the powers of authorising officer with respect to the accounts related to mission and representation expenses of the members; notes that those expenditures are now subject to the general control system operated by the secretariat-general's services which involves risk management and ex-ante and ex-post control and which are included in the annual declaration of the authorising officers by sub-delegation and by delegation; deeply deplores that it was only after a particularly critical situation that the Court took action with regard to this matter;
45.	Paragraph 28	Is concerned that the declarations of interest are of a self-declaratory nature and that, given the current legal framework, neither the Court nor its ethics

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		committee have any investigative powers to ensure the veracity and the exhaustiveness of the declared data; calls on the Court to ensure that members submit declarations of interest instead of declarations of the absence of conflicts of interests; stresses that the current procedures, including those of the ethics committee, need to be reinforced to ensure the absence of conflicts of interests; requests the Court to report on any progress made;
46.	Paragraph 30	Highlights the fact that the Court offers all staff a dedicated training course on public ethics (which is compulsory for incoming staff), containing a section on whistleblowing (including the procedure to be followed and the rights of members of staff); welcomes the fact that in the internal guidance on 'frequent asked questions on ethical matters', a number of examples are provided with the aim of facilitating the recognition of potential conflicts of interests; calls on the Court to further strengthen its efforts by improving information and communication and by monitoring activities;
47.	Paragraph 31	Emphasises the fact that an ethical framework should consist of rules to prevent, identify and avoid potential conflicts of interests; notes that the Court's ethical framework has been reviewed by experts from the Supreme Audit Institutions of Poland and Croatia; takes note of the final peer review report; calls on the Court to inform Parliament of any follow-up actions that are decided based on the outcome of the peer review;
48.	Paragraph 34	Welcomes the efforts made by the Court to ensure the wellbeing of staff, such as by enabling flexible working and teleworking and notes that, in this regard, the Court provides presentations on equal opportunities and access to free psychologists; notes, however, that there were three cases of 'burnout' in 2018; asks the Court , therefore, to assess if the workload is distributed proportionally across teams and members of staff;
49.	Paragraph 38	Regrets the fact that the Court's follow-up to the 2017 discharge resolution provided only limited responses to Parliament's remarks; stresses that follow-up is essential to enable Parliament's Committee on Budgetary Control to determine whether the Court has implemented Parliament's recommendations; calls on the Court to include all necessary responses and more detailed explanations on the implementation of Parliament's recommendations in its next follow-up report;
50.	Paragraph 40	Stresses the Court's commitment to improving its gender balance at all management levels; notes that 45 % of its auditors and administrators are women, resulting in an almost equal proportion of women and men; notes that 38 % of its managers (24) are women, and that out of 10 directors, 3 are women; calls on the Court to continue its efforts to promote gender balance, in particular in relation to management positions and the more senior management positions; welcomes the fact that the proportion of women in management positions in the audit chambers increased from 7 % in 2015 to nearly 24 % at the end of 2018 (compared to 20 % in 2017); notes that the Court's equal opportunities policy for the 2018 to 2020 period (approved in February 2018) also addresses the issues of age and disability;
51.	Paragraph 43	Welcomes once more the Court's cooperation with other public institutions and stakeholders; notes with satisfaction the cooperation between the heads of supreme audit institutions and the adoption of a joint work plan from 2018 onwards; supports, moreover, the partnerships entered into with various universities in the context of the Court's policy to extend its range of training; asks the Court to extend its contacts to additional universities in order to

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		establish cooperation in the future that is diversified and that retains a geographical balance;
52.	Paragraph 44	Welcomes the fact that archive spaces of the K2 building became unnecessary thanks to increasing digitalisation; notes that these spaces will be converted into new collaborative or wellbeing spaces and that the cost will be met by the remaining budget of the K3 construction project completed a few years ago; notes that the level of comfort of the K1 building remains far below the other buildings of the campus; acknowledges the conclusion of a study recommending works which would result in huge investments; notes that options for finding the most efficient solution for the future of K1 remain under consideration (including in cooperation with the Luxemburgish authorities); calls on the Court to inform Parliament's Committee on Budgetary Control of any solutions, together with budget estimates;
53.	Paragraph 47	Recognises the added value that free and open source software can bring to the Court ; underlines in particular the role of such software in increasing transparency and avoiding vendor lock-in effects; recognises also its potential for security improvements as it permits the identification and fixing of weaknesses; strongly recommends that any software developed for the Court be made publicly available under a free and open-source software licence;
54.	Paragraph 48	Highlights all the work achieved by the Court in recent years in areas such as performance-based budgeting, the ethical framework (with all its related rules and procedures), enhanced communication activities and the increasing number of measures to improve transparency; welcomes the significant number of inter-institutional service and cooperation agreements; underlines the importance of collaboration and sharing of experience among Union institutions and bodies; suggests the possibility of analysing formalised networking activities in different domains in order to share best practices and to develop common solutions.
55.	Paragraph 14	Regrets, as a general observation, that chapter 10 'Administration' of the Court's Annual Report has a rather limited scope and conclusions, notwithstanding the fact that Multiannual Financial Framework (MFF) Heading 5 'Administration' is considered to be low risk;
56.	Paragraph 15	Notes that the Court selected a sample of 45 transactions from the MFF Heading 5 'Administration' of all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under Heading 5, which represents 6,3 % of the Union budget; notes that the Court's work indicates administrative expenditure as low risk; considers, however, the amount of transactions selected in relation to the 'other institutions' to be insufficient and asks the Court to increase the number of transactions to be examined by at least 10 %;
57.	Paragraph 3	Regrets, as a general observation, that chapter 10 'Administration' of the Court's 2018 Annual Report has a rather limited scope and conclusions, notwithstanding the fact that the Multiannual Financial Framework Heading 5 'Administration' is considered to be low risk;
58.	Paragraph 4	Notes that the Court selected a sample of 45 transactions from Multiannual Financial Framework Heading 5 'Administration' of all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under Heading 5, which represents 6,3 % of the Union budget; notes that the Court's work indicates administrative expenditure to be low risk;

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		considers, however, the number of transactions selected in relation to the 'other institutions' to be insufficient and asks the Court to increase the number of transactions to be examined by at least 10 %;
59.	Paragraph 3	Regrets, as a general observation, that chapter 10 'Administration' of the Court's Annual Report has a rather limited scope and conclusions, notwithstanding the fact that the Multiannual Financial Framework Heading 5 'Administration' is considered to be low risk;
60.	Paragraph 4	Notes that the Court selected a sample of 45 transactions from Multiannual Financial Framework Heading 5 'Administration' of all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under Heading 5, which represents 6,3 % of the Union budget; notes that the Court's work indicates administrative expenditure to be low risk; considers, however, the number of transactions selected in relation to the 'other institutions' to be insufficient and asks the Court to increase the number of transactions to be examined by at least 10 %;
61.	Paragraph 4	Regrets, as a general observation, that chapter 10 'Administration' of the Court's Annual Report has a rather limited scope and conclusions, notwithstanding the fact that Heading 5 'Administration' of the Multiannual Financial Framework is considered to below risk;
62.	Paragraph 5	Notes that the Court selected a sample of 45 transactions for the Multiannual Financial Framework Heading 5 'Administration' for all Union institutions and bodies; notes that the sample was designed to be representative of the range of spending under Heading 5, which represents 6,3 % of the Union budget; notes that the Court's work indicates administrative expenditure as low risk; considers, however, that the number of transactions selected in relation to the "other institutions" is not sufficient and asks the Court to increase the number of transactions to be examined by at least 10 %;
63.	Paragraph 6	Recalls that the EDPS is not a decentralised Union agency and takes the view that despite the fact that its budget represents a very small percentage of the Union budget, the legality and regularity of EDPS transactions should, nevertheless, be properly examined by the Court , as transparency is vital for the appropriate functioning of all Union bodies; notes that the EDPS is neither covered by the report of the Court on the implementation of the Union budget for 2018 nor by the 2018 report on Union agencies and other bodies; stresses, however, that information regarding the results of external independent audits by the Court should be publicly available for all Union bodies; calls, therefore, on the Court to reconsider its position and start publishing audit reports covering the EDPS from the coming year onward; requests, therefore, that the Court issue separate annual activity reports on the annual accounts of this important Union body which aims to ensure that Union institutions and bodies fully respect the right to privacy and data protection;
64.	Paragraph 1	Regrets, as a general observation , that chapter 10 'Administration' of the report of the Court of Auditors (the ' Court ') on the annual accounts of the institution for the financial year 2018 (the ' Court's report') has a rather limited scope and conclusions, notwithstanding the fact that Heading 5 "Administration" of the Multiannual Financial Framework is considered to be low risk;

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65.	Paragraph 2	Considers that the audit work carried out under chapter 10 of the Court's report should be better balanced between the Union institutions and should go beyond compliance requirements;
66.	Paragraph 3	Believes that more audit work should be dedicated to operating expenditure or issues that are becoming of high relevance or even critical for the EEAS, such as strategic communication capacity and information technology, for example cybersecurity, the performance of the global security package for delegations or the financial management and administrative support of mission support platform to the civilian common security and defence policy;
67.	Paragraph 5	Asks the Court of Auditors (the ' Court ') to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions; asks that that assessment evaluate the design and the robustness of the guidance for the implementation of the in-kind contributions procedure in order to assist in the planning, reporting and certification process of in-kind contributions;
68.	Paragraph 23	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions. The assessment should evaluate the design and the robustness of the guidance for the implementation of the in-kind contribution procedure in order to assist in the planning, reporting and certification process of the in-kind contributions.
69.	Paragraph 22	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions. The assessment should evaluate the design and the robustness of the guidance for the implementation of the in-kind contribution procedure in order to assist in the planning, reporting and certification process of the in-kind contributions.
70.	Paragraph 29	Is of the opinion that the Court should carry out an audit on the efficiency and cost-effectiveness of the Authority's relocation once all the costs of the move are clear, in order to identify best practices and address areas for improvement;
71.	Paragraph 10	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions;
72.	Paragraph 23	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions and that that assessment evaluate the design and the robustness of the guidance for the implementation of the in-kind contribution procedure in order to assist in the planning, reporting and certification process of the in-kind contributions.
73.	Paragraph 25	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions and that that assessment evaluate the design and the robustness of the guidance for the implementation of the in-kind contribution procedure in order to assist in the planning, reporting and certification process of the in-kind contributions.
74.	Paragraph 4	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions. The assessment shall evaluate the design and the robustness of the guidance for the implementation of the in-kind contribution procedure in order to assist in the planning, reporting and certification process of the in-kind contributions.
75.	Paragraph 5	Asks the Court to assess the soundness and reliability of the methodology for calculating and valuing in-kind contributions. The assessment shall evaluate the design and the robustness of the guidance for the implementation of the in-kind

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		contribution procedure in order to assist in the planning, reporting and certification process of the in-kind contributions.
76.	Paragraph 4	Recalls its request to streamline and accelerate the discharge procedure with a view to deciding on granting discharge in the year immediately following the year for which the discharge is granted and closing the procedure within the year following the accounting year in question; welcomes in this regard the positive efforts made and the good cooperation with the European Union Agencies Network (the 'Network') and the individual agencies, and in particular with the Court , showing clear potential for streamlining and accelerating the procedure on their part; appreciates the progress made so far and invites all relevant actors to continue their efforts towards further advancing the procedure;
77.	Paragraph 6	Notes that according to its report, the Court considers the overall risk to the legality and regularity of revenue underlying the agencies' accounts to be low for the majority of agencies, and to be medium for the partly self-financed agencies where specific regulations are applicable to the charging and collecting of fees and contributions from economic operators or cooperating countries; notes that the Court considers the overall risk to the legality and regularity of transactions underlying the agencies' accounts to be medium, varying from low to high for specific budget titles; notes that the risk for Title I (staff expenditure) is generally low, for Title II (administrative expenditure) the risk is considered to be medium, and for Title III (operational expenditure) the risk is considered to be low to high, depending on the agency in question and the nature of its operational expenditure; points out that high risk sources usually derive from procurement and grant payments which should be taken into account when the Court decides on a sample of future checks and audits;
78.	Paragraph 25	Notes the different approaches used by the Court and DG DEVCO, with the Court focusing on ongoing operations or provisional error rates at payment level and DG DEVCO dealing with closed operations; considers and underlines the fact that this duality of estimation methodology should not lead to an equivocal vision of the regularity and legality of operations, which would also prevent the comparability of results over several years;
79.	Paragraph 74	Considers that due care is needed to ensure better communication among the Commission, Parliament and Member States concerning the implementation of the EUTF and sufficient public reporting, oversight and audit of their operations and performance; invites the Court to consider an audit of the impact of the implementation of the EUTF for Africa on Union development policy both from a budgetary and results point of view; calls therefore on the Commission to draw conclusions from the audit and ensure that EUTF projects that have been inefficiently implemented are terminated or greatly limited in funding;