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Committee on Budgetary Control

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DRAFT REPORT

on discharge in respect of the implementation of the budget of the European Fisheries Control Agency for the financial year 2013
(2014/2115(DEC))

Committee on Budgetary Control

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the budget of the European Fisheries Control Agency for the financial year 2013 (2014/2115(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Fisheries Control Agency for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the European Fisheries Control Agency for the financial year 2013, together with the Agency's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2013 (00000/2015 – C8-0000/2015),
- 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 Communities³,
- 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 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Regulation (EC) No 768/2005 of 26 April 2005 establishing a Community Fisheries Control Agency and amending Regulation (EEC) No 2847/93 establishing a control system applicable to the common fisheries policy⁵, and in particular Article 36 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

1 OJ C 442, 10.12.2014, p. 152.

2 OJ C 442, 10.12.2014, p. 152.

3 OJ L 248, 16.9.2002, p. 1.

4 OJ L 298, 26.10.2012, p. 1.

5 OJ L 128, 21.5.2005, p. 1.

Regulation applicable to the general budget of the European Communities¹,

- 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 Council², and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Fisheries (A8-0000/2015),
1. Grants the Executive Director of the European Fisheries Control Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013 / Postpones its decision on granting the Executive Director of the European Fisheries Control Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Fisheries Control 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).

¹ OJ L 357, 31.12.2002, p. 72.

² OJ L 328, 7.12.2013, p. 42.

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Fisheries Control Agency for the financial year 2013 (2014/2115(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Fisheries Control Agency for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the European Fisheries Control Agency for the financial year 2013, together with the Agency's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2013 (00000/2015 – C8-0000/2015),
- 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 Communities³,
- 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 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Regulation (EC) No 768/2005 of 26 April 2005 establishing a Community Fisheries Control Agency and amending Regulation (EEC) No 2847/93 establishing a control system applicable to the common fisheries policy⁵, and in particular Article 36 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

1 OJ C 442, 10.12.2014, p. 152.

2 OJ C 442, 10.12.2014, p. 152.

3 OJ L 248, 16.9.2002, p. 1.

4 OJ L 298, 26.10.2012, p. 1.

5 OJ L 128, 21.5.2005, p. 1.

Regulation applicable to the general budget of the European Communities¹,

- 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 Council², and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Fisheries (A8-0000/2015),
1. Notes that the final annual accounts of the European Fisheries Control Agency are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of the European Fisheries Control Agency for the financial year 2013 / Postpones the closure of the accounts of the European Fisheries Control Agency for the financial year 2013;
 3. Instructs its President to forward this decision to the Executive Director of the European Fisheries Control 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).

¹ OJ L 357, 31.12.2002, p. 72.

² OJ L 328, 7.12.2013, p. 42.

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Fisheries Control Agency for the financial year 2013
(2014/2115(DEC))**

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Fisheries Control Agency for the financial year 2013,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Fisheries (A8-0000/2015),
- A. whereas, according to its financial statements, the final budget of the European Fisheries Control Agency (“the Agency”) for the financial year 2013 was EUR 9 216 900; whereas the entire budget of the Agency derives from the Union budget,
- B. whereas the Court of Auditors, in its report on the annual accounts of the European Fisheries Control Agency for the financial year 2013 (“the Court’s report”), has stated that it has obtained reasonable assurances that the Agency's annual accounts are reliable and that the underlying transactions are legal and regular,

Follow-up of 2012 discharge

1. Notes from the Court’s report that regarding one comment made in the Court’s 2011 report and marked as “Ongoing” in the Court’s 2012 report, corrective actions were taken and the comment is now marked in the Court’s 2013 report as “Completed”; notes furthermore that for the two comments made in the Court’s 2012 report, corrective actions were taken and one comment is now marked as “Completed” and the other as “Not Applicable”;
2. Acknowledges from the Agency that:
 - it has put in place a carry forward forecast procedure with the aim of reducing the level of carry-overs;
 - information on the impact of the Agency's activities on Union citizens is provided on its website, mainly through the yearly publication of strategic documents such as the Agency's annual activity report or the results of controls and inspection campaigns; notes that the Agency is currently developing a new website in order to increase visibility and transparency;
 - it continuously assesses new possibilities of developing synergies with other agencies, such as the service level agreement for sharing the internal audit capability, coordination of training courses and *ex post* controls made together with other

agencies located in Spain and Portugal; notes furthermore that the Agency is currently assisting the European Maritime Safety Agency (EMSA) with an extra connection to “S-TESTA” and is looking to have its external website hosted on EMSA’s secondary IT site; takes note of the collaboration between the Agency and EMSA on the joint project of the anti-piracy monitoring service (MARSURV-1);

Budget and financial management

3. Notes that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98,64 % and that the payment appropriations execution rate was 83,85 %; acknowledges from the Court’s report that the high overall level of committed appropriations indicates that commitments are being made in a timely manner;

Commitments and carryovers

4. Notes with concern that the level of committed appropriations carried over to 2014 was high at 38 % for Title II (administrative expenditure) and 43 % for Title III (operating expenditure); notes from the Agency’s reply that Title II carry-overs were in part due to amount and timing of possible payments for retroactive salary adjustments for 2011 and 2013, which was clarified in November 2013; acknowledges from the Court’s report that Title III carry-overs resulted mainly from the large number of IT projects that were either launched or ongoing during 2013;

Procurement and recruitment procedures

5. Acknowledges from the Agency that its Administrative Board adopted the “Multiannual Staff Policy Plan 2015-2017” in March 2014, in line with the Commission’s guidelines; observes that as of 31 December 2013, the Agency had 68 authorised posts in its establishment plan, consisting of temporary agents, contractual agents and seconded national experts, of which 65 posts were filled;

Prevention and management of conflicts of interests and transparency

6. Acknowledges from the Agency that its comprehensive policy on the prevention and management of conflicts of interests was adopted by its Administrative Board in October 2014 and is publicly available on the Agency’s website; notes that that policy requires the publication of declarations of interests of the Administrative Board’s members, the Executive Director and the Heads of Unit, while their CVs are published on a voluntary basis; notes from the Agency that the members of its Advisory Board are not required to publish their CVs or declarations of interests as they do not carry out any duties where independence is required;

Internal audit

7. Notes that the Commission’s Internal Audit Service (IAS) carried out an audit with the objective to assess the adequacy of design and effective application of the internal control system (ICS) with regard to the Strategic Planning of Joint Deployments as implemented by the Agency; acknowledges that the IAS found the ICS in place as providing reasonable assurance regarding the achievement of the business objectives for the Strategic Planning of Joint Deployments;

8. Acknowledges that the IAS followed up the implementation of its earlier recommendations to the Agency through a desk review and that it found no critical or very important recommendations open as of 31 December 2013;

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9. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ... 20151 on the performance, financial management and control of the agencies.

1 Texts adopted of that date, P8_TA-PROV(2015)0000.